# REPORTS

ON THE

# ADMINISTRATION

OF THE

# ÁBKÁRI DEPARTMENT

IN THE

## BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

## REVENUE YEAR 1892-93.

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FROM

THE HONOURABLE T. D. MACKENZIE, I. C. S.,
Acting Commissioner of Customs, Salt,
Opium and A'bkári, Bombay;

To

G. W. VIDAL, ESQUIRE, I. C. S.,
Acting Chief Secretary to Government,
Revenue Department, Bombay.

*Kaira District,*
*Camp Mátar, 16th December* 1893.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1892 93, ending 31st July 1893.

Changes in the personnel.

2. Mr. A. D. Carey was Commissioner of A'bkári from the commencement of the year up to the 1st March 1893, on which date I took charge of the office.

Form of report same as in preceding year.

3. Government having, in paragraph 12 of Resolution No. 4521, dated 23rd June 1893, approved the form of the report submitted for the year 1891-92, I have adopted what is practically the same form, the only modifications being that I have omitted a few tables from the body of the report, as the necessary statistics are now embodied in the forms prescribed by the Government of India, and appended to this report, as directed by Government Resolution No. 5599, dated 3rd August 1893.

## I.—CONSTITUTION OF THE DEPARTMENT.

CONSTITUTION OF THE DEPARTMENT.

4. The administration of the Abkári Department is vested by the Bombay A'bkári Act in the Collectors of districts, acting under the general control of the Commissioner of A'bkári, through their ordinary Revenue and Police establishments, assisted by a staff of Distillery and Preventive Inspectors and Sub-Inspectors, a few special ministerial officers, such as gaugers, clerks and kárkúns, and a small number of special A'bkári Police. Certain powers under the Act are also conferred on officers of kindred Departments, such as Customs, Salt and Police, and on selected servants of the A'bkári contractors, who render assistance more or less effective, according to their varying degrees of enterprise and business capacity, in checking, by the employment of detectives or informers, the manufacture, importation, or sale of country liquor, in contravention of the Act and infringement of their monopoly.

5. Of the Native States where the A'bkári management has been acquired, some are attached for A'bkári purposes to adjoining British districts, in the farms for which they are included, and in others the Political Agents take the place of the Collectors.

6. The sanctioned strength of the establishment for each district, as it stood on the 31st July last, is shown in the following table:—

CONSTITUTION OF THE DEPARTMENT.

| Districts. | Excise Establishment. Strength. Inspectors on pay exceeding Rs. 50. | Gaugers and Sub-Inspectors on pay of Rs. 50 and less. | Clerks, Karkúns and Talátis. | Menials. | Cost. Monthly. | Annual. | A'bka'ri Police. Strength. Head Constables. | Savárs. | Constables. | Cost. Monthly. | Annual. | Total Annual Cost. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Rs. | Rs. | | | | Rs. | Rs. | Rs. |
| Bombay .. .. | 12 | 24 | 9 | 117 | 4,710 | 56,520 | 2 | .. | 10 | 129 | 1,548 | 58,068 |
| Ahmedabad .. .. | 4 | 2 | 1 | 10 | 538 | 6,456 | 4 | .. | 17 | 198 | 2,376 | 8,832 |
| Kaira .. .. | 3 | 4 | 1 | .. | 485 | 5,820 | 3 | .. | 15 | 176 | 2,112 | 7,932 |
| Panch Mahálś .. | 3 | 5 | .. | 2 | 444 | 5,328 | 3 | .. | 19 | 188 | 2,256 | 7,584 |
| Broach .. .. | 3 | 3 | .. | .. | 420 | 5,040 | 4 | .. | 17 | 187 | 2,244 | 7,284 |
| Surat .. .. | 8 | 6 | 12 | 1 | 1,359 | 16,308 | 6 | .. | 52 | 537 | 6,444 | 22,752 |
| Thána .. .. | 13 | 25 | 2 | .. | 2,338 | 28,056 | 18 | .. | 76 | 886 | 10,632 | 38,688 |
| Násik .. .. | 4 | 7 | 1 | .. | 595 | 7,140 | 3 | .. | 18 | 180 | 2,160 | 9,300 |
| Khándesh .. .. | 11 | 19 | 2 | 35 | 1,964 | 23,568 | 6 | 17 | 24 | 749 | 9,468 | 33,036 |
| Ahmednagar .. | 1 | 4 | .. | .. | 223 | 2,676 | 2 | .. | 23 | 208 | 2,496 | 5,172 |
| Poona .. .. | 3 | 6 | 1 | 1 | 628 | 7,536 | 7 | .. | 32 | 356 | 4,272 | 11,808 |
| Sholápur .. .. | 2 | 6 | .. | .. | 390 | 4,680 | 4 | .. | 31 | 304 | 3,648 | 8,328 |
| Sátára .. .. | 2 | 3 | .. | .. | 320 | 3,840 | 3 | .. | 38 | 340 | 4,080 | 7,920 |
| Belgaum .. .. | 3 | 3 | 1 | .. | 445 | 5,340 | 3 | .. | 26 | 253 | 3,036 | 8,376 |
| Dhárwár .. .. | 3 | 7 | 1 | .. | 580 | 6,960 | 3 | .. | 29 | 268 | 3,216 | 10,176 |
| Bijápur .. .. | 2 | 7 | 1 | .. | 430 | 5,160 | 3 | .. | 24 | 231 | 2,772 | 7,932 |
| Kánara .. .. | 7 | 14 | 1 | 3 | 1,073 | 12,876 | 7 | .. | 56 | 535 | 6,420 | 19,296 |
| Ratnagiri .. .. | 8 | 16 | 2 | 11 | 979 | 11,748 | 9 | .. | 60 | 593 | 7,116 | 18,864 |
| Kolába .. .. | 6 | 22 | .. | 6 | 1,382 | 16,584 | 8 | .. | 70 | 667 | 8,004 | 24,588 |
| Total .. | 98 | 183 | 35 | 186 | 19,303 | 2,31,636 | 98 | 17 | 637 | 7,025 | 84,300 | 3,15,936 |

Under the sanction conveyed in Government Resolution, Revenue Department, No. 4954, dated the 13th June 1892, the A'bkári and Police establishments of the Thána District were revised, the new scale being brought into force from the 1st November following. In giving effect thereto, two Inspectors on Rs. 150 and Rs. 75 and one Sub-Inspector on Rs. 20 sanctioned for the Thána District were transferred to the strength of the Kolába establishment, in consequence of the transfer to that district of the Karjat táluka. By Government Resolution No. 3393, dated 6th June 1893, Judicial Department, an increase of four mounted Police (one head constable and three constables) was sanctioned to the Preventive A'bkári mounted establishment in the Khándesh District. The Bijápur distillery was opened from the 1st of August 1892, and it then became necessary to entertain thereat a police establishment of one head constable and three constables, whose employment was sanctioned by Government Resolution No. 4924, dated 7th August 1893, Judicial Department. The appointment of the Inspector on Rs. 200 sanctioned for special duty in the Khándesh district was abolished under Government Resolution No. 3062, dated 29th April 1893, and the clerical and menial establishments attached thereto were also reduced. The same Government Resolution sanctioned the reduction of two more Distillery Inspectors on Rs. 75 each in the Khándesh district. Owing to the closing of the liquor depôt at Kelshi in the Dápoli Táluka of the Ratnágiri district, one appointment of Sub-Inspector on Rs. 15 and of a constable on Rs. 7, sanctioned by Government Resolutions No. 5625, dated 17th August 1891, and No. 7889 of the 20th November 1891, were abolished under Government Resolution No. 1892, dated 14th March 1893. One sweeper on Rs. 6 attached to the Ankola Distillery in Kánara district was reduced as the distillery was closed.

## II.—Sources of Revenue and Systems of Administration.

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

7. The principal sources of the A'bkári revenue of this Presidency are:—

(*a*). The manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special description of liquors referred to under clause (*b*) below;

(*b*). The manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable, under the Indian Tariff Act, on liquors imported from foreign countries ;

(*c*). The sale of foreign liquors ;

(*d*). The manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of country liquor.

8. The country liquor taxed and consumed is of two kinds, viz. :—

(i) Distilled spirit, and

(ii) Toddy, or the sap of the palm tree.

COUNTRY SPIRIT.

Use of different descriptions, how distributed.

9. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat, and Pen) of the Kolába district, where certain restrictions, described in detail further on, have been imposed under Bombay Act III, 1892, since 23rd March 1893.

In the town and island of Bombay, in the district of Ratnágiri and in the coast tálukas of the districts of Thána and Kánara, both mhowra spirit and spirit distilled from toddy are sold. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

The spirit used in the district of Belgaum is, for the most part, distilled from molasses (jágri). Till lately this kind of spirit was in favour in the other districts of the Southern Marátha Country, but now mhowra spirit is in great measure displacing it.

Various systems of management.

10. The revenue from country spirits throughout the Presidency is raised by one or other of the following systems :—

The outstill and lump-farming system.

(1). The outstill and lump-sum-farming system, under which either the right to manufacture and sell spirit, or that to import and sell spirit, is sold by auction ; no still-head duty is charged ; but the number of stills and shops is restricted, and the issues and sales of spirit are recorded. This system is at present in force only in the Dohad and Jhálod Tálukas of the Panch Maháls, and in the Cantonment of Deesa. In the former, spirit is manufactured at stills established at places approved by the Collector ; in the latter there are no stills, but the spirit required is brought from a distillery in the town of Deesa in Pálanpur territory.

Still-head duty, public and private distilleries and license-fee system in Bombay.

(2). The still-head duty system, with public and private distilleries and license-fees for the right of sale. This is in force only in the town and island of Bombay. Mhowra spirit is supplied from the private distilleries at Uran on the other side of the harbour, in the Kolába district, on payment of still-head duty according to its alcoholic strength ; spirit above 10° U.P. is not allowed to be supplied to Bombay. Toddy spirit is supplied from the public distillery at Dádar, also on payment of still-head duty, and is issued at two strengths, 25° U. P. and 60°

SYSTEMS OF ADMINISTRATION.

U.P. There is no monopoly of sale. The number of shops for the sale of country spirits is fixed, and license-fees are charged, the amounts being settled either by assessment or by auction.

Still-head duty, public and private distillery and minimum guarantee system.

(3). The still-head duty system with public and private distilleries and a minimum guarantee. This system is in force in the Thána, Kolába and Ratnágiri districts, and the coast tálukas of Kánara. The right of sale is separated from the right of manufacture; mowra spirit is supplied from the private distilleries at Uran, and toddy spirit from the public distilleries established in the district concerned, on payment of still-head duty. Spirit is issued at two strengths,—that for the districts of Thána, Kolába and Ratnágiri, 25° U.P. and 60° U.P., and that for the coast tálukas of the district of Kánara, 25° U.P. and 40° U.P. The monopoly of sale in the different areas into which these districts have been divided is either given to selected farmers, who agree to pay the amounts fixed by the Commissioner on a consideration of the circumstances of each area, or is sold by competition. For some years past the selection system has been in force in the Thána and Kolába districts, while up to the end of the year under report the competition system was in force in the district of Ratnágiri and the coast tálukas of the district of Kánara.

Still-head duty, central distillery and minimum guarantee system.

(4). The still-head duty system with a central distillery and minimum guarantee. This is in force in the rest of the Presidency. The monopoly of sale and manufacture in each area is given to a farmer whom the Commissioner selects, and who agrees to pay the amount fixed for the farm. The system of competition has been abandoned everywhere. As a rule there is one distillery in each district, but in Khándesh, owing to its size, three were allowed during the year under report, while Ahmednagar was supplied from the Mundhwa distillery near Poona, Kaira from the Ahmedabad distillery, and the above-ghát tálukas of Kánara from Dhárwár. The spirit is issued from the distilleries on payment of still-head duty at two strengths, 25° U.P. and 60° U.P., except in Dhárwár and the above-ghát tálukas of Kánara, where the strengths are 25° U.P. and 40° U.P.

RAW TODDY.

11. Raw toddy is drunk in almost every district in the Presidency, but its consumption is largest in Surat, in the Konkan, and in the Kánarese districts. Owing to the backward condition of the Panch Maháls, no restrictions have yet been placed there on the tapping of trees or the consumption of toddy. Elsewhere the revenue from toddy is raised by means of a tax on all trees tapped, and also in most districts, by license-fees on shops and tree-foot booths.

Only two toddy systems in force.

12. There are two systems for realizing the revenue from toddy, *viz.*:—

Monopoly system, where in force.

(1) The monopoly system under which the right to sell toddy in a given area is given to the person who guarantees the highest revenue from tree-tax. This is the system now in force in the Násik district and in the above-ghát tálukas of the Kánara district, and was in force in the Sholápur and Bijápur districts during the year under report. In the two last-named districts, the farmers were allowed to import toddy from the Nizám's territory, as the local supply is not equal to the demand;

in the Násik district in addition to the guaranteed revenue, the farmer has to pay a fee of Rs. 15 for every shop opened by him.

Separate licensing system, where in force.

(2) The separate licensing system, under which three kinds of licenses are ordinarily allowed :—

(*a*) Shop licenses.

(*b*) Tree-foot booth licenses.

(*c*) Domestic consumption licenses.

The licenses are granted on payment of tree-tax, and in the case of the shop and tree-foot booth licenses, on payment of license fees in addition. In Bombay and Surat City licenses are also given for hawking toddy on payment of a fee.

Variations in separate licensing system—

13. There are some variations in the way in which this system has been applied to the different districts.

In Bombay.

In Bombay the tappers are independent of the shopkeepers. They pay the tree-tax and supply the toddy as they please to distillers, shopkeepers, and hawkers; separate licenses for domestic consumption only are not granted. The shop license-fees are assessed every three years by the Collector, the number being limited to 100. Men holding tapping licenses are given tree-foot booth licenses on payment of a fee of Rs. 10; hawkers are given licenses on payment of a fee of Rs. 10, the number of such licenses being limited to 50.

In Poona, Ahmednagar, Belgaum, Dhárwár, Thána, Kolába, Ratnágiri and coast tálukas of Kánara.

14. In the districts of Poona, Ahmednagar, Belgaum, Dhárwár, Thána, Kolába and Ratnágiri, and in the coast tálukas of Kánara, the system is uniform. Licenses are issued on payment of a license-fee of Rs. 20 in the first four districts, and Rs. 10 in the others; should there be more than one application for a shop, the right of sale is disposed of by auction. The shopkeepers make their own arrangements with tappers, who get tapping licenses on the application of shopkeepers, and on payment of tree-tax.

Licenses to tap and sell at the tree-foot are issued to tree-owners or occupants of lands on which toddy-producing trees grow, on payment of the tree-tax and license-fees at rates fixed for shops.

Licenses to tap a limited number of trees for domestic consumption only are issued to the owners of trees on payment of the tree-tax only.

In Ahmedabad, Broach, and Surat.

15. The system in force in the districts of Ahmedabad, Broach, and Surat is practically the same as that described above, with the difference that—

(*a*) the licensees of shops and tree-foot booths have to pay, in addition to tree-tax and license-fees, tapping fees varying from Rs. 20 to Rs. 5 for every 25 trees or fraction of 25 trees licensed to be tapped;

(*b*) the right to sell toddy at a large number of shops in the city of Surat is not sold by auction, but the shops are assessed for license-fees by the Collector;

(*c*) in three tálukas of the Surat district, viz. Bulsár, Párdi, and Chikhli, special domestic consumption licenses are granted to the Káliparaj, members of the aboriginal races, and to certain other castes, such as Talabda Kolis, Bharwáds, and Dheds, on payment of a lower rate of tree-tax;

SYSTEMS OF ADMINISTRATION.

RAW TODDY.

(*d*) in some villages of the Chorási and Olpád tálukas of the Surat district, tapping licenses at special reduced rates, Rs. 1-8-0 a brab tree, are given for the manufacture of vinegar.

In Sátara, Kaira, and Khándesh.

16. In the Sátára and Kaira districts, licenses are granted to the owners of trees to tap a limited number of trees for domestic consumption only. For some years past no trees have been tapped in the Khándesh district.

Changes during the year.

17. The following changes were introduced during the year under report in connection with the arrangements for the sale of country liquor in certain districts. The monopoly farms for the sales of raw toddy in the district of Ahmedabad, in the Native State of Cambay, and that portion of the Mándvi Táluka of Surat which is situated to the north of the Tápti river, were abolished, and the arrangements for the realization of revenue from toddy in those places as well as in the Broach district were assimilated to those in force in the Surat district. The sale of mhowra spirit, concurrently with that of toddy spirit, has now been permitted in the Ratnágiri district and in the coast tálukas of the Kánara district, the rates of still-head duty being fixed at Rs. 1-6-0, Rs. 1-1-7 and Rs. 0-11-0 per gallon of strength 25°U.P., 40°U.P., and 60° U.P. respectively. The rates of still-head duty on toddy spirit sold in the town and island of Bombay, in the Ratnágiri district, and in the coast tálukas of the Kánara district, were raised ; in the first by 2 annas, and in the other two by 1 anna and 4 pies per gallon of strength 25°U.P. with proportionate increase in the rates for spirit of strength 40°U.P. and 60° U.P. The rates of tree-tax were raised, (1) in the Ahmedabad district from Rs. 3 per cocoanut or brab tree and Re. 1 per date or wild palm tree, to Rs. 5 and Rs. 2 respectively, (2) in the Broach district from Rs. 5 per cocoanut or brab tree and Rs. 2 per date or wild palm tree to Rs. 5½ and Rs. 2½ respectively, and (3) in the Ratnágiri and Kánara districts from Rs. 6 to Rs. 8 per cocoanut or brab tree. The tax on date trees tapped for domestic consumption by the Káliparaj, or members of the aboriginal races, in the Bulsár, Párdi, and Chikhli tálukas of the Surat district was raised from annas 6 to annas 8.

18. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems above described, and the extent to which they respectively applied at the end of the year under report. It includes Native States, in which the ábkári revenues have been leased to the British Government, or the ábkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and maximum selling prices of country spirit and toddy, in force at the end of 1891-92 and at the end of the year under report, are given in Appendix No. 6.

Country spirit excised at tariff rates.

19. The special descriptions of country spirit referred to under clause (*b*) of paragraph 7 correspond with those which, before the passing of the Bombay A'bkári Act, were commonly described as "manufactured after the European method," such as spirits of wine, methylated spirit, rum, &c., manufactured at the sugar refineries at Shahjehánpur in the North-West Provinces, Aska in Madras, and perfumed spirit manufactured at Navsári in the Gáekwár's territory. All these are excised at tariff rates, and for administrative purposes are treated as foreign imported spirit, that is, they are sold under licenses for the sale of foreign spirits, though the duty on them is an item of excise revenue. Under this head a new item has been included since 1st January 1891, viz., the excise duty at tariff rates levied on the malt liquors issued from the brewery at Dápuri near Poona.

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco. Office, Poona 1893.
BOMBAY
ALIBAG
MORUD
RATNAGIRI
KARWAR
GOA
NASIK
AURANGABAD
AHMEDNAGAR
SHOLAPUR
DHULIA
BARODA
CENTRAL INDIA AGENCY
RAJPUTANA
HYDERABAD
MADRAS
MYSORE TER.
GULF OF CAMBAY
ARABIAN SEA

# REFERENCES

## British Districts.

1 Under the Public or Private Distilleries Still head duty and Licence fee system. ——

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed revenue system. ——

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. ——

4 Under the out Still and lumpsum farming system. ——

5 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system Nº 2 above. ——
System Nº 3 above. ——

6 Native States within the Presidency which under Treaty engagements are working their Abkari under British system. ——

7 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 5 & 6. ——

8. Portuguese Indian Settlements. ——

Foreign liquor.

20. Foreign liquor pays on importation the customs duty prescribed by the Tariff Act, and is not subjected to any further impost up to the time of its sale, except a comparatively small fee levied for the grant of licenses authorising its retail sale at appointed shops. The customs duty collected on imported liquor is credited in the Government accounts as Imperial "Customs" revenue, and the license fees only are accounted for as "Excise" revenue.

INTOXICATING DRUGS.

21. The cultivation of hemp for the preparation of intoxicating drugs is but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them and by fees on their import, export and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

| | |
|---|---|
| If the amount does not exceed 10 Indian maunds | ... Rs. 5 |
| For every additional 2 maunds ... ... ... | ... Re. 1 |

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous the fees are charged only once.

Passing an enforcement of Bombay Act commonly known as Mhowra Act.

22. During the year under report, Bombay Act No. III of 1892, to amend the Bombay Ábkári Act, V of 1878, was passed, with a view to control the export from or import into, and the collection, transport, possession, and sale of the mhowra flowers, in the districts of Thána and Kolába. The Act came into force on the 8th December 1892, the date on which the assent of His Excellency the Governor General of India to the Act was published in the Local *Government Gazette*, and became operative from the 16th March 1893, when the Local Government, by Notification No. 1985, extended the operation of the Act to the whole of the revenue district of Thána, and the tálukas of Panvel, (including Uran Petha) Karjat, (including Khálápur Petha), and Pen (including Nágothna Petha) of the revenue district of Kolába. Owing to some delay in printing the forms of licenses, permits, &c., and the necessity of notifying the change in the law as widely as possible, the provisions of the new Act were not rigidly enforced till towards the close of the year under report. A fuller account of the working of the Act, will, therefore, be given in the report for the current year. At present it is perhaps enough to say that under the Act, and the notifications issued thereunder, no restrictions are placed during the period of the two months from 16th February to 15th April of each year, on the collection, transport, sale or possession anywhere within the limits of the tálukas of Kalyán, Bhiwndi, Karjat, Murbád, Sháhápur, and Váda of any quantity of mhowra flowers, which are the produce of that year and of the said tálukas; throughout the year in other talukas, and during other periods in the tálukas named, the traffic in mhowra flowers exceeding four sers in weight is prohibited except under the authority of a license, permit, or pass, granted by a duly authorized officer. So far as can be judged from the reports received, the Act has been worked with great care and good judgment in both districts, it has proved most useful in checking illicit importations and manufacture of liquor, the outcry which was made against the Bill has not been heard against the Act, and there can be but little doubt as to the beneficial effect thereof. Misunderstandings and misapprehensions about its alleged oppressive character have been removed, and with the discreet exercise

FINANCIAL RESULTS.

REVENUE.

of the powers and authority conferred by the Act there is no reasonable ground for belief that it is either oppressive to the wild tribes or unduly interfering with trade.

## III.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

Realizations from all sources.

23. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years :—

| Heads of Revenue. | Realizations in 1888-89. | Realizations in 1889-90. | Realizations in 1890-91. | Realizations in 1891-92. | Realizations in 1892-93. |
|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Country liquor ... ... | 74,30,107 | 75,19,719 | 76,33,336 | 79,16,478 | 80,96,036 |
| 2. Imported foreign liquors and country liquors excised at tariff rates ... ... ... | 1,18,301 | 1,08,129 | 1,31,906 | 1,27,469 | 1,39,168 |
| 3. Intoxicating drugs ... ... | 1,20,552 | 1,21,020 | 1,30,703 | 1,33,328 | 1,40,714 |
| 4. Miscellaneous ... ... | 1,19,684 | 1,39,100 | 1,48,888 | 1,41,258 | 1,40,293 |
| Total ... | 77,88,644 | 78,87,968 | 80,44,833 | 83,18,533 | 85,16,211 |
| Deduct remission granted to the country spirit farmer of the district of Khándesh under the authority of Government Resolution No. 7344, dated 15th September 1892, in consideration of deficiency payments amounting to Rs. 2,48,080 made by him during the years of 1889-90 to 1891-92 ... ... | | | | | 1,50,000 |
| Net Revenue ... | | | | | 83,66,211 |

The gross revenue of the year under report exceeded that of the preceding year by Rs. 1,97,678, but owing to a remission of 1½ lákhs rupees having been granted during the year to the country spirit farmer of the Khándesh district on account of large deficiency payments made by him in the previous three years, the net increase in revenue amounted to Rs. 47,678 only.

24. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below :—

| Items. | Realizations in 1888-89. | 1889-90. | 1890-91. | 1891-92. | 1892-93. |
|---|---|---|---|---|---|
| *Revenue from Country Spirit alone.* | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Still-head duty on mowra, jagry and toddy spirit ... ... ... ... ... ... | 49,28,933 | 53,00,105 | 57,14,531 | 59,79,957 | 61,45,249 |
| 2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty ... ... ... ... ... ... | 2,64,360 | 3,87,411 | 1,64,640 | 1,22,724 | 83,339 |
| 3. License fees for sale of spirit ... ... ... | 5,56,917 | 2,93,112 | 2,91,651 | 2,91,866 | 2,82,447 |
| 4. Farms for manufacture and sale of spirit ... | 1,19,307 | 1,41,750 | 23,440 | 25,440 | 25,400 |
| 5. Tree-tax on trees tapped for extraction of toddy for distillation ... ... ... ... | ..... | 38,490 | 63,804 | 80,550 | 86,085 |
| Total ... | 58,69,517 | 61,60,868 | 62,58,069 | 65,00,537 | 66,31,520 |
| *Revenue from Country Spirit and Toddy.* | | | | | |
| 6. Tree-tax on toddy trees tapped for sale of toddy and its distillation ... ... ... | 5,42,400 | 3,63,918 | 1,86,534 | 2,08,446 | 2,05,302 |
| 7. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty and tree-tax ... ... ... | 5,888 | ..... | ..... | ..... | ..... |
| 8. Farms for manufacture of spirit and sale of toddy ... ... ... ... ... | 1,09,995 | ..... | ..... | ..... | ..... |
| Total ... | 6,58,283 | 3,63,918 | 1,86,534 | 2,08,446 | 2,05,302 |
| *Revenue from Toddy alone.* | | | | | |
| 9. Tree-tax on toddy trees tapped for sale of raw toddy only ... ... ... ... ... | 4,99,849 | 6,23,214 | 7,98,480 | 7,99,628 | 8,45,545 |
| 10. License fees for sale of toddy ... ... ... | 3,08,158 | 3,19,138 | 3,57,873 | 3,75,016 | 3,93,539 |
| 11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree tax ... ... ... ... ... ... | 92,503 | 50,448 | 29,926 | 31,021 | 18,956 |
| 12. Farms for use of toddy trees on Government land ... ... ... ... ... | 1,797 | 2,183 | 2,454 | 1,827 | 1,174 |
| Total ... | 9,02,307 | 9,94,933 | 11,88,733 | 12,07,495 | 12,59,214 |
| Grand Total ... | 74,30,107 | 75,19,719 | 76,33,336 | 79,16,478 | 80,96,036 |

25. The abve table shows that the revenue from country spirit alone for the year under report was larger than that for the

preceding year by Rs. 1,30,983; but as the remission of 1½ lákhs rupees referred to in paragraph 23 above falls under this sub-head of account, the increase is altered to a decrease of Rs. 19,017. As, however, the remission was granted, not for the year under report but on account of the preceding three years, the correct way of comparing the results of the four years appears to me to be that of readjusting the accounts of the three years 1889-90 to 1891-92 by debiting to the accounts of each of those years Rs. 50,000. If this is done, the revenue for the year under report will show an increase of Rs. 1,80,983 over that of the year 1891-92, of Rs. 4,23,451 over that of the year 1890-91, and of Rs. 5,20,652 over that of the year 1889-90. Out of the five items included under this sub-head, two, viz. license-fees for the sale of spirit, and of farms for the manufacture and sale of spirit, show very small fluctuations, while the increase of Rs. 5,535 in the item—tree-tax on trees tapped for extraction of toddy for distillation—is due to the enhancement of the rates of tree-tax in the Ratnágiri district, as stated in paragraph 17 above. The fluctuations under items 1 and 2, viz. still-head duty and deficiency payments, are large and call for detailed explanation.

Country spirit revenue.

26. The revenue from still-head duty and deficiency payment for the year 1891-92 amounted to Rs. 61,02,681; if from this item the remission of Rs. 50,000 be deducted as observed in the preceding paragraph, the net revenue for that year would be Rs. 60,52,681 as compared with Rs. 62,27,588 for the year under report. The revenue in the latter year was thus larger by Rs. 1,74,907. Except Khándesh, Ahmednagar, Sholápur, Ratnágiri, Poona, Sátára, and Belgaum, all the districts of the Presidency contributed towards the increase. The decrease in Khándesh is apparent, owing to the mode of adjustment of the remission of deficiency payment already referred to. The decrease in Ratnágiri was Rs. 3,099, and may be attributed to ordinary fluctuations. Ahmednagar showed a decrease of Rs. 15,242. The year under report was the last of the three years for which the farm was granted, and as the farmer had on his hands duty-paid stocks out of the issues of the previous year, he removed from the distillery only so much liquor as was required for sale up to the date of the termination of his contract. In Poona, Sátára and Belgaum, the revenue in 1891-92 and 1892-93 was equal. In Kaira, the Panch Maháls, Násik, Bijápur and Kánara, the country spirit revenue increased but not to a very large extent. The districts which show, proportionately, large increases are Bombay, Thána, Kolába, Ahmedabad, Broach, Surat, and Dhárwár.

27. In Bombay, the quantity of toddy spirit issued from the distillery during the year under report was less than that issued in the preceding year, but owing to the rise in the rate of still-head duty on toddy spirit referred to in paragraph 17 above, the duty collections were higher, and further, as the deficiency in toddy spirit was made up by larger imports of mhowra spirit from Uran, which pays a higher rate of duty than toddy spirit, the still-head duty revenue was proportionately larger.

28. The very large increase in the revenue from still-head duty in the Thána and Kolába districts is not to be understood as indicating a corresponding increase in liquor consumption. As will be stated further on, the licit sales of country spirit increased, but not to the extent of the increase in revenue. Up to 31st July 1892, the country spirit farms in these two districts were granted for a period of one year at a time, and the farmers removed from the distilleries spirit to the extent of their actual requirements. The current farms have been granted for a period of three years from 1st August 1892. The transport of liquor from Uran to most of the tálukas of the two districts during the monsoon

FINANCIAL RESULTS.
REVENUE.

months is both difficult and expensive, and the farmers, holding the contracts for three years, found it convenient and advantageous to draw, before the beginning of the monsoon, spirit from the distilleries for sale during the year now current.

29. The revenue from still-head duty in Ahmedabad, Broach, and Surat for the year under report increased by Rs. 22,204, Rs. 34,697, and Rs. 19,169, respectively, owing to the licit sales of liquor being larger than in the preceding year. The increase is reported to be due, to some extent, to the competition on the part of the British and Gáekwári farmers being not so keen as before, equality of prices being maintained at the frontier shops. Consequently there was no incentive to smuggling of liquor from foreign territory into British districts. For the increase in the Ahmedabad district two other causes are assigned, viz. (1) increase in the number of mill-hands, and (2) the clever detection of a case of systematic illicit distillation and sale of spirit on a large scale in the city. In Broach, the cotton crop was good, and the cultivators were able to spend more on luxuries than usual. The Collector of Surat reports that there were more marriage and funeral festivities among the low castes, cholera was prevalent throughout the district, the total abstinence rules rigidly enforced by some castes in 1891-92 were considerably relaxed, and the licit sales of liquor consequently increased.

30. The increase in Dhárwár is due to a good season following two successive indifferent years.

Realisations from tree-tax in Bombay.

31. Item 6 of the table given under paragraph 24 above, —tree-tax on toddy trees tapped for sale of toddy and its distillation, shows a decrease of Rs. 3,144. The revenue shown under this sub-head is that realized in the town and island of Bombay only, and the decrease in tree-tax collections is from fewer cocoanut and brab trees having been tapped for toddy for distillation during the year under report.

Revenue from raw toddy.

32. The revenue from toddy alone for the year under report exceeded that for the preceding year by Rs. 51,719. The principal items which contributed towards this increase were (1) tree-tax on toddy trees tapped for sale of raw toddy only, and (2) license-fees for the sale of toddy. The increase in revenue under tree-tax was due chiefly to the abolition of the monopoly farm in part of the Mándvi Táluka of the Surat district, the raising of the rates of tree-tax in some districts during the year under report as stated in paragraph 17 above, and a larger number of trees tapped in the Thána and Bijápur districts. The receipts on account of license-fees for the sale of toddy during the year under report were larger than those of the preceding year by Rs. 18,523. In pursuance of the orders issued in paragraph 8 of Government Resolution No. 4912, dated 20th July 1891, for gradually raising the rates of license-fees for shops in the Surat City till they are at least assimilated to those prevailing in the adjacent tálukas, the assessments of the city shops were again revised during the year under report with the result of an increase of Rs. 3,535. For the reason mentioned in paragraph 30 of the report for last year the bids at the auction of the táluka shops for 1891-92 had fallen off by Rs. 13,796. The deficit was made up during the year under report, which shows an advance of Rs. 15,604 over the revenue of 1891-92 and of Rs. 1,808 over that of 1890-91. In Poona the receipts from license-fees increased by about Rs. 9,000, the result of a keener competition at the auction sale of toddy shop licenses during the year under report; while in Belgaum and Dhárwár the receipts were smaller owing to (1) reduction in the number of shops, and (2) lower bids at the auction sales.

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33. The revenue from imported foreign liquors and Indian manufactured liquors excised at tariff rates for the year under report exceeded that for the preceding year by Rs. 11,699; the increase being due wholly to larger issues of malt liquor from the Dápuri Brewery near Poona, on which a duty at the rate of one anna per Imperial gallon has been imposed since 1st January 1891. The duty was, till the close of the year under report, levied on the full capacity of each hogshead passed from the brewery without any allowance being made for ullage and dryage, as is done with malt liquors imported from Europe. A refund of Rs. 4,022 has since been sanctioned on this account on the quantities of malt liquors issued from the brewery from 1st January 1891 to 31st July 1893.

Revenue from Foreign liquor and Indian manufactured liquors excised at tariff rates.

34. The revenue from intoxicating drugs for the year under report was Rs. 1,40,714, as compared with Rs. 1,33,328 in the preceding year, showing an increase of Rs. 7,386. The receipts on account of duty on the issue of permits for the import, export, and transport of the drugs were less by Rs. 133 only, while the fluctuations in the revenue from license-fees for each district are not such as to require special explanation.

Revenue from intoxicating drugs.

35. The revenue credited under the sub-head "Miscellaneous" is necessarily of a fluctuating nature. That for the year under report was less than the revenue for the preceding year by Rs. 965 only, and this small decrease does not call for remark.

Miscellaneous revenue.

EXPENDITURE.

36. As stated in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the A'bkári Department proper. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise," and as a general rule the same establishments do preventive duties for both departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Appendix No. 2. The total expenditure, (exclusive of refunds and drawbacks), for the year under report was Rs. 3,08,663, as against Rs. 3,22,793 in the preceding year, the decrease occurring chiefly under (1) pay and travelling allowances to establishments, and (2) rewards to informers and captors. The former was due to the closing of the mhowra spirit distillery at Nadiád in the Kaira district, and of a toddy spirit distillery in the Kánara district, and to the reduction of establishments in the Thána district, while the latter was due to smaller sums being granted as rewards by the Magistracy during the year under report in both ábkári and opium cases.

37. The expenditure shown in Appendix No. 2 is exclusive of (1) the cost of the police establishment employed on abkári and opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses, and (3) compensation to Native States whose ábkári rights have been leased or acquired. These amount to Rs. 84,300, Rs. 1,43,750, and Rs. 2,32,707, respectively.

## IV.—STATISTICS AND EXPLANATORY REMARKS.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

38. The incidence of ábkári taxation per head of population according to the census returns of 1891 for each district of the Presidency proper for each of the last two years is noted in the following table. The corresponding particulars for Native States, the ábkári of which has been leased by the British Government, have not been given for the reason that the realizations do not include the receipts from foreign liquors, and intoxicating drugs,

STATISTICS AND EXPLANATORY REMARKS.

and in some cases those from toddy; but mostly those from country spirit only :—

INCIDENCE OF TAXATION.

| British Districts and Native States. | Population according to the Census of 1891. | 1891-92. | | 1892-93. | |
|---|---|---|---|---|---|
| | | Realizations. | Incidence of Taxation per head of Population. | Realisations. | Incidence of Taxation per head of Population. |
| *British Districts.* | | Rs. | Rs. a. p. | Rs. | Rs. a. p. |
| Bombay ... ... ... | 821,764 | 22,93,064 | 2 12 8 | 23,11,189 | 2 13 0 |
| Ahmedabad ... ... | 921,712 | 1,50,541 | 0 2 7 | 1,72,192 | 0 3 0 |
| Kaira ... ... ... | 871,589 | 31,333 | 0 0 7 | 36,270 | 0 0 8 |
| Panch Mahals ... ... | 313,417 | 40,547 | 0 2 1 | 45,942 | 0 2 4 |
| Broach ... ... ... | 341,490 | 1,74,691 | 0 8 2 | 2,04,802 | 0 9 7 |
| Surat ... ... ... | 649,989 | 10,66,642 | 1 10 3 | 11,15,114 | 1 11 5 |
| Thána ... ... ... | 819,580 | 9,61,471 | 1 1 0 | 10,06,256 | 1 3 8 |
| Násik ... ... ... | 843,582 | 1,91,131 | 0 3 8 | 1,97,429 | 0 3 9 |
| Khándesh ... ... .. | 1,493,771 | 6,35,505 | 0 6 10 | 5,44,826 | 0 5 10 |
| Ahmednagar ... ... | 888,755 | 98,067 | 0 1 9 | 86,248 | 0 1 7 |
| Poona .. ... ... | 1,067,800 | 5,74,231 | 0 8 7 | 6,02,966 | 0 9 0 |
| Sholápur ... ... ... | 750,689 | 1,75,447 | 0 3 9 | 1,61,232 | 0 3 5 |
| Sátára ... ... ... | 1,225,989 | 89,244 | 0 1 2 | 89,963 | 0 1 2 |
| Belgaum ... ... ... | 1,013,261 | 3,47,978 | 0 5 6 | 3,44,614 | 0 5 5 |
| Dhárwár ... ... ... | 1,051,314 | 3,73,141 | 0 5 8 | 3,77,430 | 0 5 9 |
| Bijápur ... ... ... | 796,339 | 1,74,301 | 0 3 6 | 1,90,009 | 0 3 10 |
| Kánara ... ... ... | 446,351 | 1,83,371 | 0 6 7 | 1,82,118 | 0 6 6 |
| Ratnágiri ... ... ... | 1,105,926 | 2,17,354 | 0 3 2 | 2,39,164 | 0 3 6 |
| Kolába ... ... ... | 594,872 | 3,29,921 | 0 10 4 | 3,98,537 | 0 10 9 |
| Total ... | 16,018,190 | 81,07,980 | 0 8 1 | 83,06,301 | 0 8 4 |
| *Native States.* | | | | | |
| Cambay ... ... ... | ..... | 15,570 | ..... | 16,680 | ..... |
| Rewa Kántha States ... | ..... | 20,778 | ..... | 23,425 | ..... |
| Mahi Kántha States ... | ..... | 1,111 | ..... | 1,077 | ..... |
| Jawhár ... ... ... | ..... | 20,672 | ..... | 21,032 | ..... |
| Sudhágad ... ... ... | ..... | 12,108 | ..... | 11,086 | ..... |
| Khándesh Mewás... ... | ..... | 15,934 | ..... | 15,420 | ..... |
| Akalkot ... ... ... | ..... | 5,852 | ..... | 5,609 | ..... |
| Deccan Jághirs ... ... | ..... | 21,663 | ..... | 18,754 | ..... |
| Southern Marátha Country Jághirs ... ... ... | ..... | 90,848 | ..... | 90,961 | ..... |
| Sawanur ... ... ... | ..... | 6,017 | ..... | 5,866 | ..... |
| Total ... | ..... | 2,10,553 | ..... | 2,09,910 | ..... |
| Grand Total ... | ..... | 83,18,533 | ..... | 85,16,211 | ..... |

39. As usual, the incidence of taxation per head of population was highest in Bombay, where, for the year under report, it amounted to Rs. 2-13-0 as compared with Rs. 2-12-8 in the preceding year, while it was lowest in Kaira, where it was 8 pies in 1892-93 and 7 pies in 1891-92. In Surat it was Rs. 1-11-5 and Rs. 1-10-3, and in Thána Re. 1-3-8 and Re. 1-1-0 for 1892-93 and 1891-92 respectively. In the remaining districts it varied from Re. 0-10-9 in Kolába to Re. 0-1-2 in Sátára.

CONSUMPTION. Country spirit.

40. The statistics furnished in columns 12 to 15 of Appendix No. 4 represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the ábkári of which has been leased to the British Government. The following statement shows the total consumption of country spirit in each district and in the whole Presidency, for each of the last two years, and the average rate of consumption per head of population. The quantities are given in gallons of strength of 25° U.P. :—

| District. | Population. | 1891-92. | | 1892-93. | |
|---|---|---|---|---|---|
| | | Gallons. | Rate of consumption per head of Population. | Gallons. | Rate of consumption per head of Population. |
| | | | Drams. | | Drams. |
| Bombay ... ... | 821,764 | 560,852 | 32·8 | 562,505 | 32·9 |
| Ahmedabad ... ... | 921,712 | 57,956 | 3·0 | 64,309 | 3·3 |
| Kaira... ... ... | 871,589 | 13,097 | 0·7 | 12,089 | 0·7 |
| Panch Mahâls ... | 313,417 | 78,063 | 12·0 | 97,747 | 15·0 |
| Broach ... ... | 341,490 | 65,916 | 9·3 | 75,682 | 10·6 |
| Surat... ... ... | 649,989 | 300,683 | 22·2 | 335,967 | 24·8 |
| Thána ... ... | 819,580 | 401,621 | 21·3 | 390,783 | 22·9 |
| Násik... ... ... | 843,582 | 72,550 | 4·1 | 79,570 | 4·5 |
| Khándesh ... ... | 1,493,771 | 283,808 | 9·1 | 318,033 | 10·2 |
| Ahmednagar .. ... | 888,755 | 26,543 | 1·4 | 25,311 | 1·4 |
| Poona ... .. | 1,067,800 | 141,878 | 6·4 | 135,249 | 6·1 |
| Sholápur ... ... | 750,689 | 33,477 | 2·1 | 31,678 | 2·0 |
| Sátára ... ... | 1,225,989 | 21,763 | 0·9 | 20,774 | 0·8 |
| Bijápur ... ... | 796,339 | 18,790 | 1·1 | 19,779 | 1·2 |
| Belgaum ... ... | 1,013,261 | 55,468 | 2·6 | 58,010 | 2·7 |
| Dhárwár ... ... | 1,051,314 | 68,242 | 3·1 | 74,468 | 3·4 |
| Kánara ... ... | 446,351 | 49,615 | 5·3 | 46,488 | 5·0 |
| Ratnágiri ... ... | 1,105,926 | 79,450 | 3·4 | 80,788 | 3·5 |
| Kolába ... ... | 594,872 | 127,769 | 12·0 | 147,745 | 11·9 |
| Total ... | 16,018,190 | 2,457,541 | 7·4 | 2,576,975 | 7·7 |

41. The total sales increased by 119,434 gallons. The increase in Bombay, Bijápur, and Ratnágiri, and the decrease in Kaira, Ahmednagar, Sholápur, Kánara and Sátára, were trifling. The causes which led to the larger sales in Ahmedabad, Broach, and Surat have been mentioned in paragraph 29 above. The large increase in the Panch Mahâls is attributable to the influx of labourers in connection with the railway construction works, while the increase in Násik, Khándesh, Belgaum, and Dhárwár is due to a satisfactory season. The large fluctuations under Thána and Kolába are only apparent; the statistics of the Karjat Táluka for the year 1891-92 are shown under Thána, in the farm of the inland tálukas of which Karjat was then included, while during the year under report, Karjat having been added to the farm of Panvel, the statistics are shown under Kolába. The sales in both the districts as now constituted increased, those of Thána by 2,782 gallons (0·7 per cent.), and those of Kolába by 6,356 gallons (4·5 per cent.). The Mhowra Flowers Act came into force towards the close of the year and has, I am of opinion, had some effect in increasing the sales of licit liquor. The sales in Poona during the year under report showed a decrease of 6,629 gallons as compared with those of the previous year. They were however larger than those of 1890-91 by 4,519 gallons.

42. As in previous years, the average rate of consumption per head was largest in Bombay, and lowest in Kaira and Sátára. Of the mofussil districts, Surat, Thána, Panch Mahâls, Kolába, Broach, and Khándesh show comparatively high rates.

43. During the year under report toddy spirit was manufactured only in Bombay, Ratnágiri, and Kánara, and the subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in each of the last two years;—

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION. Country Spirit.

| | Toddy distilled. | | Spirit manufactured. | |
|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Gallons. | Gallons. | Gallons. 25° U.P. | Gallons. 25° U.P. |
| Bombay ... ... | 765,885 | 826,622 | 115,703 | 125,034 |
| Kánara ... ... | 175,606 | 130,393 | 21,177 | 23,676 |
| Ratnágiri ... ... | 622,859 | 708,342 | 84,153 | 91,328 |

44. In Bombay, in each of the two years, on an average 6·6 gallons of toddy were required to manufacture one gallon of spirit of strength 25° U.P., in Kánara the average was 8·3 gallons in 1891-92 and 5·5 gallons in 1892-93, and in Ratnágiri 7·4 gallons and 7·8 gallons respectively. The quantity of spirit manufactured was larger in all the three districts. The quantities issued from the distilleries and passed into consumption are included in the statistics given in the table under paragraph 40 above. The number of trees tapped for toddy for distillation in the Kánara and Ratnágiri districts are shown in the margin. Similar particulars for Bombay cannot be given, as separate licenses are not issued there to tap trees for toddy (*a*) for distillation, and (*b*) for consumption in the raw state. The toddy distilled there, however, was drawn, as usual, almost wholly from cocoanut and brab trees. The total numbers of trees of each kind tapped in Bombay in each of the last two years are shown in the margin.

| | 1891-92. | 1892-93. |
|---|---|---|
| Kánara ... | 3,288 | 1,680 |
| Ratnágiri ... | 10,137 | 9,085 |

| | 1891-92. | 1892-93. |
|---|---|---|
| Cocoanut trees | ...14,160 | 13,832 |
| Brab ,, | ... 768 | 820 |
| Date ,, | ... 4,900 | 4,913 |

45. In the Máhim division and at the Dádar distillery inquiries have been continued regarding the vexed question of the average out-turn of toddy per tree. During the year under report the yield of 5,092 trees was recorded and the average thus ascertained was 95·5 gallons per tree, as compared with 81·5 for the preceding year and a mean of 93·04 for the last seven years. According to the ascertained average for the year the total yield of the cocoanut and brab trees tapped is estimated at 1,403,659 gallons. Deducting from this 826,622 gallons, the quantity admitted into the distillery for the manufacture of spirit, the cocoanut and brab toddy which passed into consumption in the raw state is estimated at 577,037 gallons. The quantity similarly estimated for the preceding year was 454,577 gallons. Date toddy is rarely distilled in Bombay, and as the number of date trees tapped during the year under report was about the same as that tapped in the preceding year, it would appear that more toddy was consumed in the raw state during 1892-93 than in the preceding year.

Raw toddy.

46. The following statement shows the number of trees licensed to be tapped, for raw toddy, in each mofussil district of the Presidency, and the quantity of toddy reported to have been sold from the shops, during the year under report and in the preceding year :—

| Districts. | 1891-92. Trees tapped. Cocoanut. | Brab. | Date and wild Palm. | Quantity of Toddy sold. | 1892-93. Trees tapped. Cocoanut. | Brab. | Date and wild Palm. | Quantity of Toddy sold. |
|---|---|---|---|---|---|---|---|---|
| | | | | Gallons. | | | | Gallons. |
| Ahmedabad .. .. | .. | .. | 460 | 5,193 | .. | .. | 225 | 2,851 |
| Kaira .. .. .. | .. | .. | 14 | .... | .. | 759 | .... | .... |
| Panch Mahâls .. | .. | .. | .... | .... | .. | .. | .. .. | .. .. |
| Broach .. .. | .. | 2,075 | 859 | 64,799 | .. | 1,025 | 430 | 42,821 |
| Surat .. .. .. | .. | 1,435 | 113,829 | 2,199,513 | .. | 1,824 | 123,261 | 2,330,030 |
| Thána .. .. | 348 | 6,821 | 9,389 | 569,386 | 272 | 7,158 | 15,042 | 705,432 |
| Násik .. .. | .. | .. | 951 | 11,241 | .. | .. | 812 | 8,311 |
| Khándesh .. .. | .. | .. | .... | .... | .. | .. | .. .. | .. .. |
| Ahmednagar .. | .. | .. | 1,013 | 22,296 | .. | .. | 1,765 | 31,258 |
| Poona .. .. | 63 | .. | 6,791 | 207,263 | 88 | .. | 6,581 | 244,469 |
| Sholápur .. .. | .. | .. | 19,863 | 170,594 | .. | .. | 20,305 | 152,143 |
| Sátára .. .. .. | .. | .. | 14 | .... | .. | .. | 8 | .. .. |
| Belgaum .. .. | .. | .. | 26,889 | 249,956 | .. | .. | 25,069 | 298,625 |
| Dhárwár .. .. | .. | .. | 31,394 | 254,700 | .. | .. | 29,093 | 309,023 |
| Bijápur .. .. | .. | .. | 70,109 | 601,828 | .. | .. | 58,171 | 607,468 |
| Kánara .. .. | 3,963 | .. | 4,176 | 307,368 | 3,525 | .. | 3,989 | 317,884 |
| Ratnágiri .. .. | 10,696 | .. | .... | 573,308 | 9,368 | .. | 23 | 547,982 |
| Kolába .. .. | 542 | 1,301 | 2,598 | 126,988 | 565 | 1,529 | 2,559 | 149,799 |
| Total .. | 15,617 | 11,632 | 287,849 | 5,364,433 | 13,818 | 12,295 | 287,333 | 5,748,047 |

47. The above table includes 1,205 brab trees tapped in 1891-92 and 1,442 trees tapped in 1892-93 in the Surat district for the manufacture of vinegar. There was a decrease of 1,373 cocoanut and brab trees and of 516 date and wild palm trees tapped for raw toddy during the year under report. The fluctuations were unimportant in districts other than Broach, Surat, Thána, Belgaum, Dhárwár, Bijápur, and Ratnágiri. The raising of the rates of tree-tax, a change in the system of granting tree-foot booth licenses, and the smaller number of booths and shops licensed account for the decrease in the number of trees tapped in Broach. Part of the increase in Surat is due to the abolition of the monopoly system in the portion of the Mándvi Táluka north of the Tápti, and part to the greater number of trees tapped under the domestic consumption, tree-foot booth, and shop licenses. The cessation of manufacture of toddy spirit in the Thána district has made a larger number of trees available for raw toddy, and 261 cocoanut and brab trees and 5,653 more date trees were tapped for this purpose during the year under report than in the preceding year. The total number of trees tapped in Bijápur, Belgaum and Dhárwár was smaller, but the quantity of toddy sold from the shops was larger during the year than in 1891-92. In the latter year, owing to deficiency in the rainfall the yield per tree was poor and the licensees, in order to make up the deficiency in the yield, had to tap a larger number of trees. The decrease in Ratnágiri was entirely in cocoanut trees, the rate of tree-tax on which was raised from Rs. 6 to Rs. 8 per tree during the year under report.

48. The figures as to sales of toddy cannot be said to be entirely trustworthy: they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses.

49. As mentioned in paragraph 20, the Customs duty on foreign liquors imported by sea is credited to Imperial revenues. The following statement, however, shows the quantities of the principal kinds of liquors imported into Bombay by sea in each of the last

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION.

two years. The figures are for the Revenue and not for the Financial year :—

| | 1891-92. | 1892-93. |
|---|---|---|
| | Gallons. | Gallons. |
| 1. Ale, beer, porter, cider, and other sorts of fermented liquors ... ... | 712,926 | 737,017 |
| 2. Liqueurs ... ... ... | 2,760 | 3,472 |
| 3. Brandy, whisky and other spirits ... | 252,217 | 251,833 |
| 4. Champagne and other sparkling wines ... | 13,971 | 13,337 |
| 5. Wines of other sorts ... ... | 99,476 | 101,099 |
| 6. Perfumed spirits ... ... ... | 8,407 | 8,078 |
| Total ... | 1,089,757 | 1,114,836 |

50. The imports of ale and other fermented liquors during the year under report were larger than those of the preceding year by 24,091 gallons. The issues of Indian manufactured malt liquors from the Dápuri Brewery near Poona were also larger by 273,174 gallons; so that the total quantity of such beverages available during the year under report for consumption in the area supplied from Bombay exceeded the quantity similarly available in the preceding year by nearly 3 lákhs gallons. Liqueurs, champagne and other sparkling wines, and perfumed spirits, are imported in small quantities and the fluctuations in the imports do not call for any special remarks. The quantity of wine of other sorts imported showed an increase of 1,623 gallons as compared with 1891-92, but was less than the imports of 1890-91 by 14,756 gallons. Brandy, whisky and other spirits showed the small decrease of 384 gallons.

51. The following statement shows the sales by foreign liquor licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

| Districts. | 1891-92. | | | | | 1892-93. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Fermented Liquors. | Wines. | Liqueurs. | Spirits (potable). | Spirits of Wine and other non-potable Spirits. | Fermented Liquors. | Wines. | Liqueurs. | Spirits (potable). | Spirits of Wine and other non-potable Spirits. |
| | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons | Gallons. |
| Bombay ... ... | 229,697 | 42,883 | 2,377 | 103,031 | 3,870 | 132,611 | 40,267 | 2,731 | 98,918 | 5,392 |
| Ahmedabad ... | 3,515 | 617 | 29 | 3,944 | 3 | 2,835 | 789 | 33 | 4,365 | 82 |
| Kaira ... ... | 1 | 9 | ... | 128 | ... | 1 | 10 | ... | 156 | 1 |
| Panch Mahals ... | 138 | 45 | 11 | 401 | ... | 35 | 40 | 6 | 248 | ... |
| Broach ... ... | 306 | 229 | 11 | 1,418 | 3 | 187 | 208 | 14 | 1,376 | 1 |
| Surat ... ... | 549 | 675 | 58 | 3,071 | ... | 405 | 698 | 55 | 3,371 | ... |
| Thána ... ... | 969 | 956 | 33 | 3,932 | ... | 980 | 900 | 26 | 3,901 | 6 |
| Nasik ... ... | 2,122 | 405 | 8 | 2,990 | 11 | 2,294 | 355 | 6 | 2,894 | 5 |
| Khándesh... ... | 3,246 | 672 | 2 | 3,633 | 4 | 3,250 | 591 | ... | 3,613 | 9 |
| Ahmednagar ... | 2,074 | 493 | 270 | 3,615 | 8 | 849 | 436 | 233 | 3,741 | 6 |
| Poona ... ... | 66,460 | 5,389 | 788 | 17,892 | 117 | 56,477 | 4,356 | 962 | 16,106 | 198 |
| Sholápur ... ... | 1,042 | 252 | 9 | 2,238 | 7 | 1,050 | 259 | 9 | 2,150 | 4 |
| Sátára ... ... | 1,258 | 636 | 49 | 2,551 | 17 | 1,782 | 948 | 67 | 3,569 | ... |
| Belgaum ... ... | 83,908 | 921 | 79 | 4,309 | 130 | 87,748 | 973 | 69 | 4,323 | 167 |
| Dhárwár ... ... | 4,246 | 1,554 | 56 | 15,746 | ... | 752 | 204 | 20 | 2,328 | ... |
| Bijápur ... ... | 119 | 174 | ... | 614 | 64 | 63 | 17 | ... | 346 | 3 |
| Kánara ... ... | 304 | 324 | ... | 527 | 155 | 78 | 331 | ... | 705 | 7 |
| Ratnágiri ... ... | 39 | 197 | ... | 964 | 5 | 57 | 227 | ... | 1,017 | ... |
| Kolába ... ... | 351 | 236 | 131 | 1,148 | 1 | 298 | 171 | 208 | 1,021 | ... |
| Total ... | 400,344 | 56,667 | 3,911 | 172,152 | 4,395 | 291,752 | 60,780 | 4,439 | 154,148 | 5,881 |

52. The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay A'bkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as

imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), Section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor, entered in the above table as sold by the wholesale licensees, passed into consumption within the Presidency or was exported to other Provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shop-keepers at other stations. Similarly some of the Europe shop-keepers in Káthiáwár, Pálanpur, Mahikánta, the Nizám's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal licensed vendors in the neighbouring British district. Foreign liquor is also supplied by the Poona firms to many Government officers and others at outstations.

Intoxicating drugs.

53. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay during the year under report are entered in column 20 of Appendix No. 4. Similarly particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs, and the average number of population served by each shop are given in Appendices Nos. 3 and 5. I have therefore omitted the tables given in paragraphs 51 and 52 of the report for the year 1891-92.

Numbers of shops.

54. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,586 as compared with 2,633 in the preceding year, being a decrease of 47 shops, 15 in Bombay, 11 in Kánara, six in Bijápur, five in Surat, three in Thána, two each in Násik and Sholápur, and one each in Kaira, Khándesh, and Belgaum.

55. During the year under report, 10,926 licenses were issued for tapping trees for toddy for domestic consumption ; the number issued in the preceding year was 10,526, the increase being mostly in Surat and Thána. Three more licenses for hawking toddy in the Surat City were applied for and granted during the year under report. There were 442 tree-foot booths and 1,278 shops licensed for the sale of toddy in 1892-93, as compared with 456 booths and 1,347 shops licenseed in the preceding year. The largest variations occurred in Broach, Surat, Thána, Kolába, and Dhárwár. Previous to 1892-93, only two kinds of toddy licenses were granted in Broach, viz. : (1) for tree-foot booths which were granted to the owners of trees to tap a limited number of trees for toddy for domestic consumption with the privilege of selling the surplus at tree-foot booths, and (2) for shops. The booth-keepers did not pay any license-fees. The concession having been abused, the system was changed with effect from 1st August 1892, under the sanction conveyed in Government Resolution No. 4958, dated the 13th June 1892, and the arrangements were assimilated with those in force in the Surat district. The result was that out of the 55 licenses for tree-foot booths issued in 1891-92, only two were converted into domestic consumption licenses, none were taken for tree-foot booths under the new conditions, and 18 of the shop licenses were given up during the year under report. In Surat 14 additional tree-foot booth licenses were issued, while in Thána 16 shops were closed and in their place 29 additional tree-foot booths were licensed. Kolába shows a decrease of 15 shops as compared with the previous year. In Dhárwár 21 shops were closed for want of satisfactory offers for them.

56. The number of hotels, refreshment-rooms, and shops licensed for the sale of imported foreign liquors and Indian

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Number of shops.

manufactured liquors excised at tariff rates during the year under report was 379, as compared with 378 in the preceding year. Additional licenses were granted, two each in Ahmedabad, and Sátára, and one in Khándesh, while in Thána and Dhárwár two each were withdrawn.

57. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency during the year under report was 649, as compared with 645 in the preceding year. Four additional shops were opened in Khándesh, two in Satára and one each in Bijápur, Kánara, and Ratnágiri, while two shops in Surat, and one each in Ahmedabad, Belgaum and Thána were closed.

58. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened wherever diminution is possible without risk of inciting the sale of illicit liquor, or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Offences against ábkári laws.

59. The subjoined table shows the number of offences against the ábkári laws in each district of the Presidency for the year under report as contrasted with those for the previous year. The cases falling under the principal heads, viz.: (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of liquor, are shown separately; while all others are grouped together under the head "Miscellaneous":—

| Districts. | 1891-92. | | | | | 1892-93. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Illicit distillation and possession of implements, &c., for the same. | Illicit importation and possession of liquor. | Other miscellaneous offences. | Total. Cases detected. | Total. Cases in which convictions were obtained. | Illicit distillation and possession of implements, &c., for the same. | Illicit importation and possession of liquor. | Other miscellaneous offences. | Total. Cases detected. | Total. Cases in which convictions were obtained. |
| Bombay ... ... ... | ... | 15 | 14 | 29 | 23 | ... | 19 | 16 | 35 | 33 |
| Ahmedabad ... ... ... | ... | 22 | 28 | 50 | 50 | ... | 25 | 23 | 48 | 47 |
| Kaira... ... ... ... | 53 | 33 | 5 | 91 | 81 | 39 | 27 | 8 | 74 | 59 |
| Panch Mahále ... ... | 41 | 48 | ... | 89 | 83 | 27 | 32 | 3 | 62 | 61 |
| Broach ... ... ... | 4 | 8 | 2 | 14 | 12 | 3 | 3 | 9 | 15 | 10 |
| Surat ... ... ... | 186 | 46 | 33 | 265 | 245 | 124 | 71 | 168 | 363 | 320 |
| Thána... ... ... ... | 595 | 35 | 57 | 687 | 563 | 481 | 30 | 577 | 1,088 | 967 |
| Násik ... ... ... ... | 44 | 12 | 40 | 96 | 83 | 78 | 12 | 5 | 95 | 71 |
| Khándesh ... ... ... | 113 | 157 | 54 | 324 | 276 | 218 | 81 | 8 | 307 | 280 |
| Ahmednagar... ... ... | 3 | 2 | 8 | 13 | 11 | 1 | 1 | 7 | 9 | 6 |
| Poona... ... ... ... | ... | 14 | 19 | 33 | 26 | 3 | 8 | 12 | 23 | 19 |
| Sholápur ... ... ... | ... | 6 | 9 | 15 | 11 | ... | ... | 8 | 8 | 4 |
| Sátára ... ... ... | 1 | 3 | 6 | 10 | 8 | ... | 1 | 9 | 10 | 3 |
| Belgaum ... ... ... | 10 | 39 | 10 | 59 | 49 | 8 | 22 | 9 | 39 | 30 |
| Dhárwár ... ... ... | 2 | 14 | 13 | 29 | 25 | 8 | 17 | 3 | 28 | 22 |
| Bijápur ... ... ... | ... | 3 | 5 | 8 | 8 | ... | 19 | 4 | 23 | 21 |
| Kánara ... ... ... | ... | ... | 51 | 51 | 37 | ... | 16 | 48 | 64 | 49 |
| Ratnágiri ... ... ... | 27 | 59 | 175 | 261 | 239 | 7 | 20 | 145 | 172 | 130 |
| Kolába ... ... ... | 32 | 5 | 8 | 45 | 33 | 28 | 6 | 89 | 123 | 113 |
| Total ... | 1,111 | 521 | 537 | 2,169 | 1,863 | 1,025 | 410 | 1,151 | 2,586 | 2,245 |

60. The total number of cases detected during the year under report was 2,586, out of which 2,245 resulted in convictions, showing an increase, as compared with the preceding year, of 417 cases detected and of 382 cases in which convictions were obtained. The cases of illicit distillation or possession of implements for unauthorized manufacture, and of illicit importation and possession of liquor were however, fewer, while there was a large increase in other miscellaneous offences against the ábkári laws.

61. As in previous years, the largest number of cases of illicit distillation are reported from Thána, Khándesh, and Surat. Although the Mhowra Flowers Act was only enforced in the last three or four months of the year under report, its becoming law

in December 1892 had a distinctly deterrent effect, and the number of cases of illicit distillation detected in Thána fell off from 595 to 481. In Khándesh the number of cases of illicit distillation detected rose from 113 to 218, while in Surat there was a falling off from 186 to 124. The districts of Khándesh and Surat are also, with reference to their situation in regard to foreign territory, much exposed to smuggling, and many cases of illicit importation and unauthorized possession of country spirit are detected there. In Surat 71 such cases were detected during the year under report as compared with 46 in the preceding year, while in Khándesh the numbers were 81 and 157 respectively. On this subject the Collector of Surat reports as follows:—

"The result as regards offences under the Act is satisfactory as regards the tálukas of Olpád, Chorási and Jalálpor, where the number of offences is nearly as small as last year. There was an increase in the tálukas of Bulsár, Párdi, and Chikhli, the offenders being mostly Káliparaj convicted either of importing from adjoining foreign territory, or of illegal manufacture and of illegally drawing toddy, by increased vigilance on the part of the inspecting staff. The increase in Mándvi from 58 cases in the previous year to 69 is attributed to the same cause. In Bárdoli there were 28 cases more than last year—15 of illegal import and 13 of illegal manufacture of liquor."

62. The report called for in paragraph 9 of Government Resolution No. 4521, dated the 23rd June last, on the subject of the decline of licit consumption of liquor in Khándesh will be submitted separately. The following remarks made by the Collector are however quoted as illustrating the great difficulties in repressing smuggling from foreign territory and the impunity with which illicit distillation can be carried on in that district:—

"Of the ábkári divisions of the district, about three out of four march with foreign—in the sense of non-Bombay—territory. And as liquor is sold cheaper in that foreign territory than it is in Khándesh, there is a tendency of liquor from outside to flow into the district * * * the tálukas into which liquor finds its way are chiefly Sháháda (from Badváni State), Nandurbár (from the Gáekwár's territory), Jámner and Bhusával (from the Nizám's territory and the Central Provinces), and Sávda (from Holkar's territory). * * Taloda and Nandurbár are the two tálukas answerable for the great body of the "illicit distillation" cases and "other offences." The very unhealthy climate of these two tálukas, their impassability for Europeans during the rains, the large number of mowra trees scattered all about, the easiness of distillation, the fondness of the people for drink, all make it very difficult indeed to prevent liquor being illegally made in them. And the insufficient numbers of the Government ábkári Establishment and the long line of frontier that has to be watched make it difficult to repress smuggling from Badváni, the Moglai and elsewhere."

On the whole the establishments employed by Government and the A'bkári farmers respectively in Thána, Khándesh, and Surat have worked with fair efficiency under difficult circumstances.

63. Of the other districts which are also affected by illicit distillation, Kaira and the Panch Maháls show each a decrease of 14 cases and Kolába, of 4; while in Násik there was an increase of 34 such cases over the number of the previous year; but it is not easy either to give a satisfactory explanation of these fluctuations, or to draw any trustworthy inference from them as proving more or less illicit distillation.

64. The number of cases of illicit importation and possession in the Bijápur district rose from 3 in the previous year to 19 in the year under report. Most of these cases were detected in the tálukas bordering on the Nizám's territory, where toddy and spirit are apparently sold at cheaper rates than in Bijápur.

65. There was an increase of 614 in the number of "Miscellaneous" cases detected in the year under report as compared with 1891-92. The rise may be attributed chiefly to the operation

STATISTICS AND EXPLANATORY REMARKS.

of the Mhowra Flowers Act, under which 485 cases in Thána, and 83 in Kolába were brought up. The variations in the other districts being small do not call for special remarks.

Closing remarks.

66. Of the various Collectors Messrs. Sinclair (Thána), Lamb (Kolába), Drew (Ratnágiri), Davidson (Kánara), Charles (Belgaum), Cumine (Khándesh), and Lely (Surat) have in the Mofussil shown considerable interest in the various ábkári questions coming before them in their districts; and it is hardly necessary to say that in Bombay City and Island, the Collector Mr. J. M. Campbell, C.I.E., and his Assistant Mr. Almon have been of the greatest possible assistance to me in all the complicated and difficult matters relating to ábkári which abound in their charge.

I have the honour to be,
Sir,
Your most obedient Servant,
T. D. MACKENZIE,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

B 1260—6

# IMPERIAL FORM No. I.

## *Excise Revenue and net Revenue of 1892-93.*

| District. | Detail of Gross Receipts during the Year by Districts from | | | | | | | | | | | | | | | | | | | | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Imported Liquors. | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit. | | | | Country Spirits and Fermented Liquors. | | | | | | | | Opium and its preparations including Poppy heads. | | | | | Drugs other than Opium. | | | Fines, Forfeitures and Miscellaneous. | | | | | Grand Total. | Total Charges as in Form 2. | Net Revenue in the year. | |
| | License-fees. | Duty on Spirits. | Duty on Malt Liquors. | License-fees. | Total. | Still-head Duty. | Proceeds of Outstill Farms. | License-fees for sale of Country Spirits. | Deficiency in Minimum Guaranteed Revenue for Still-head Duty. | Tree Tax. | Toddy-shop License-fees. | Deficiency in Minimum Guaranteed Revenue for Tree Tax. | Total. | Duty. | License-fees. | Deficiency in Minimum Guaranteed Vend. | Gain on Sale-proceeds of Opium. | Total. | Gánja, Bhang, &c. Fees on Permits. | Gánja, Bhang, &c. License-fees. | Gánja, Bhang, &c. Total. | Fines and Forfeitures under Abkári Act. | Fines and Forfeitures under Opium Act. | Other items, Abkári Revenue. | Other items, Excise Opium Revenue. | Total. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Bombay ... ... | 69,329 | 3,519 | ... | 4 | 3,523 | 16,57,790 | ... | 2,92,447 | ... | 2,05,302 | 9,600 | ... | 21,65,139 | 9,81,143 | 4,020 | 7,839 | 23,264 | 10,16,266 | 307 | 39,500 | 39,807 | 90 | 1,629 | 33,301 | 103 | 35,123 | 33,29,187 | 2,43,608 | 30,85,579 | |
| Ahmedabad ... | 1,580 | ... | ... | ... | ... | 1,54,204 | 5,400 | ... | ... | 450 | 220 | ... | 1,60,274 | 39,900 | 35 | ... | ... | 39,935 | 129 | 6,690 | 6,819 | ... | 249 | 175 | 3,053 | 3,477 | 2,12,085 | 21,132 | 1,90,953 | |
| Kaira ... ... | 185 | ... | ... | ... | ... | 53,665 | ... | ... | ... | 709 | 20 | ... | 54,394 | ... | ... | ... | ... | ... | 84 | 1,320 | 1,404 | ... | 383 | 14 | 1,800 | 2,197 | 58,180 | } 18,305 | 1,04,796 | |
| Panch Mahals ... | 50 | ... | ... | ... | ... | 42,376 | 20,000 | ... | ... | ... | ... | ... | 62,376 | ... | ... | ... | ... | ... | 21 | 439 | 460 | ... | ... | 235 | 1,800 | 2,035 | 64,921 | | | |
| Broach ... ... | 200 | ... | ... | ... | ... | 1,90,389 | ... | ... | ... | 6,713 | 1,370 | ... | 1,98,472 | ... | 210 | 1 | ... | 211 | 70 | 1,400 | 1,470 | ... | 99 | 160 | 1,800 | 2,059 | 2,02,412 | 8,127 | 1,94,285 | |
| Surat ... ... | 1,805 | 106 | ... | ... | 106 | 6,38,935 | ... | ... | ... | 2,95,407 | 1,64,351 | ... | 10,98,693 | ... | ... | ... | ... | ... | 87 | 2,701 | 2,788 | 491 | 10 | 1,031 | 1,200 | 2,732 | 11,06,124 | 89,481 | 10,16,643 | |
| Thána ... ... | 3,240 | ... | ... | ... | ... | 8,68,113 | ... | ... | ... | 1,10,781 | 26,442 | ... | 10,05,336 | ... | ... | ... | ... | ... | 49 | 4,505 | 4,554 | ... | 5 | 958 | ... | 963 | 10,14,093 | 33,661 | 9,80,432 | |
| Násik ... ... | 1,593 | ... | ... | ... | ... | 1,80,797 | ... | ... | ... | ... | 1,624 | 150 | 378 | 1,82,949 | ... | ... | ... | ... | 101 | 9,402 | 9,503 | ... | 2 | 84 | 1,200 | 1,286 | 1,95,331 | 11,182 | 1,84,149 | |
| Khándesh ... ... | 875 | ... | ... | ... | ... | 5,25,421 | ... | ... | 14,579 | ... | ... | ... | 5,40,000 | ... | 494 | 213 | ... | 707 | 65 | 7,000 | 7,065 | 236 | 3,092 | 2,170 | 2,556 | 8,054 | 5,56,701 | 32,375 | 5,24,326 | |
| Ahmednagar ... | 765 | ... | ... | ... | ... | 71,875 | ... | ... | ... | ... | 3,530 | 3,050 | ... | 78,455 | ... | ... | ... | ... | 1,212 | 2,771 | 3,983 | 9 | 11 | 36 | 1,200 | 1,256 | 84,459 | 15,008 | 69,451 | |
| Poona .. ... | 5,281 | ... | 44,074 | 50 | 44,124 | 5,15,000 | ... | ... | ... | 13,690 | 11,223 | ... | 5,39,913 | ... | 566 | ... | ... | 566 | 237 | 17,050 | 17,287 | ... | 201 | 134 | 1,200 | 1,535 | 6,08,706 | 79,795 | 5,28,911 | |
| Sátára ... ... | 1,062 | ... | ... | ... | ... | 84,602 | ... | ... | 13,398 | 16 | ... | ... | 98,016 | ... | ... | ... | ... | ... | 428 | 3,864 | 4,292 | 81 | 4 | 5 | ... | 90 | 1,03,460 | 6,679 | 96,781 | |
| Sholápur ... ... | 1,085 | ... | ... | ... | ... | 1,04,565 | ... | ... | ... | 40,610 | ... | 12,890 | 1,58,065 | ... | ... | ... | ... | ... | 56 | 9,575 | 9,631 | 1 | 9 | 183 | 1,205 | 1,398 | 1,70,179 | 8,194 | 1,61,985 | |
| Bijápur ... ... | 275 | ... | ... | ... | ... | 62,636 | ... | ... | ... | 1,16,342 | ... | 3,663 | 1,82,641 | ... | 952 | ... | ... | 952 | 88 | 4,400 | 4,488 | ... | ... | 1 | ... | 1 | 1,88,357 | 5,887 | 1,82,470 | |
| Belgaum ... ... | 1,030 | ... | ... | ... | ... | 2,38,018 | ... | ... | 51,982 | 50,138 | 44,876 | ... | 3,85,014 | ... | 2,938 | ... | ... | 2,938 | 174 | 3,935 | 4,109 | 2 | ... | 527 | ... | 529 | 3,93,620 | 7,346 | 3,86,274 | |
| Dhárwár ... ... | 630 | ... | ... | ... | ... | 2,50,000 | ... | ... | ... | 58,186 | 81,848 | ... | 3,90,034 | ... | 4,414 | ... | ... | 4,414 | 237 | 10,800 | 11,037 | 28 | 1 | 490 | 4 | 523 | 4,06,638 | 9,213 | 3,97,425 | |
| Kánara ... ... | 455 | ... | ... | ... | ... | 1,00,903 | ... | ... | 208 | 53,607 | 14,599 | 2,025 | 1,71,342 | ... | 642 | ... | ... | 642 | 68 | 5,551 | 5,619 | 207 | ... | 471 | ... | 678 | 1,78,736 | 13,228 | 1,65,508 | |
| Ratnágiri ... ... | 435 | ... | ... | ... | ... | 47,254 | ... | ... | 2,172 | 1,47,623 | 32,679 | ... | 2,29,728 | ... | 561 | ... | ... | 561 | 73 | 1,333 | 1,406 | 48 | ... | 4,319 | ... | 4,367 | 2,36,497 | 19,394 | 2,17,103 | |
| Kolába ... ... | 1,540 | ... | ... | ... | ... | 3,58,706 | ... | ... | ... | 32,204 | 3,111 | ... | 3,94,021 | ... | 3 | ... | ... | 3 | 667 | 4,325 | 4,992 | ... | ... | 190 | ... | 190 | 4,00,746 | 17,170 | 3,83,576 | |
| Total ... | 91,415 | 3,625 | 44,074 | 54 | 47,753 | 61,45,249 | 25,400 | 2,92,447 | 82,339 | 11,36,932 | 3,93,539 | 18,956 | 80,94,862 | 10,21,043 | 14,836 | 8,053 | 23,264 | 10,67,195 | 4,153 | 1,36,561 | 1,40,714 | 1,193 | 5,695 | 44,484 | 17,121 | 68,493 | 95,10,432 | 6,39,785 | 88,70,647 | |

T. D. MACKENZIE,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

# IMPERIAL FORM 2.

*Excise Charges of 1892-93.*

| District. | Detail of Charges during the year. | | | | | Grand Total Charges. | Remarks. |
|---|---|---|---|---|---|---|---|
| | Establishment. | Travelling Allowance. | Supplies and Services. | Contingencies. | Refunds. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Bombay— | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| Commissioner of Customs ... | ..... | ..... | ..... | 80 14 0 | ..... | 80 14 0 | |
| Collector of Land Revenue, Customs and Opium ... ... | 39,469 5 8 | 3,074 0 8 | 8,050 9 3 | 3,666 11 6 | *1,66,355 9 11 | 2,20,616 5 0 | *Inclusive of refunds of opium pass-fee due to several Native States. |
| Collector of Salt Revenue ... | 21,040 9 7 | 200 6 4 | 515 1 11 | 1,155 0 3 | ..... | 22,911 2 1 | |
| Ahmedabad... ... ... | 10,228 15 9 | 1,063 11 3 | 2,300 10 9 | 1,064 8 4 | 6,474 4 2 | 21,132 2 3 | |
| Kaira ... ... ... | 10,313 4 9 | 2,133 1 3 | 1,819 6 5 | 108 4 4 | 3,930 13 1 | 18,304 13 10 | |
| Panch Mahals ... ... | ..... | ..... | Included in | Kaira. | ..... | ..... | |
| Broach ... ... ... | 5,291 12 4 | 1,321 11 7 | 203 14 9 | 119 5 1 | 1,190 1 0 | 8,126 12 9 | |
| Surat ... ... ... | 14,645 2 4 | 2,870 15 10 | 935 2 3 | 918 15 10 | 70,110 9 3 | 89,480 13 6 | |
| Thána ... ... ... | 21,576 13 1 | 7,265 5 4 | 4,221 6 0 | 465 10 10 | 131 11 10 | 33,660 15 1 | |
| Násik ... ... ... | 7,193 5 5 | 2,422 11 6 | 861 8 0 | 287 7 0 | 416 14 8 | 11,181 14 7 | |
| Khándesh ... ... ... | 22,936 1 5 | 6,279 15 10 | 2,273 6 7 | 885 14 5 | ..... | 32,375 6 3 | |
| Ahmednagar ... ... | 3,130 8 3 | 1,144 3 0 | 25 0 0 | 51 2 0 | 10,657 1 6 | 15,007 14 9 | |
| Poona ... ... ... | 7,279 7 11 | 1,628 0 3 | 124 12 10 | 762 11 10 | 70,000 0 0 | 79,795 0 10 | |
| Sátára ... ... ... | 4,585 7 9 | 1,242 11 9 | 257 15 0 | 113 0 6 | 479 12 0 | 6,678 15 0 | |
| Sholápur ... ... ... | 5,219 9 10 | 1,502 4 9 | 43 6 6 | 135 5 9 | 1,293 12 0 | 8,194 6 10 | |
| Bijápur ... ... ... | 4,471 8 2 | 1,200 5 3 | 102 9 9 | 112 13 0 | ..... | 5,887 4 2 | |
| Belgaum ... ... ... | 5,342 1 3 | 1,765 15 6 | 135 2 7 | 102 15 9 | ..... | 7,346 3 1 | †Exclusive of the opium and ábkári compensations paid annually to the several Native States in terms of their agreements as well as that paid to the Bombay Municipality for loss of revenue. |
| Dhárwár ... ... ... | 7,379 9 1 | 1,634 7 5 | 9 12 6 | 188 15 0 | ..... | 9,212 12 0 | |
| Kánara ... ... ... | 10,216 9 0 | 2,224 12 6 | 318 7 6 | 468 0 4 | ..... | 13,227 13 4 | |
| Ratnágiri ... ... ... | 12,617 14 10 | 3,070 15 5 | 2,086 1 5 | 1,619 1 9 | ..... | 19,394 1 5 | |
| Kolába ... ... ... | 12,512 4 11 | 4,215 7 1 | 48 1 6 | 311 13 9 | 81 15 5 | 17,169 10 8 | |
| Total Charges for the year ... | 2,25,450 7 4 | 46,261 2 6 | 24,332 7 6 | 12,618 11 3 | 3,31,122 8 10 | †6,39,785 5 5 | |

T. D. MACKENZIE,
Acting Commissioner of Customs,
Salt, Opium and Á'bkári.

# IMPERIAL FORM 3.

## *Manufactories, Licenses and Shops.*

| District. | Manufacture of Liquor. Number of | | | | | Vend of Liquor and Drugs. | | | | | | | | | | | | | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Country Spirit Distilleries. | | | Number of Wholesale Licenses for sale of | | | | | Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary Retail Shops, *i. e.*, Hotels, Refreshment Rooms and Steamers. | | | | | Numbers of Shops licensed to sell by Retail. | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | Country Fermented Liquor (Toddy). | | | | | Opium and its preparations. | | | | |
| | Breweries. | Distilleries for the manufacture of Spirit paying duty at higher rates than ordinary Country Spirits. | Central Distilleries, public or private. | | Out-stills. | European Liquors imported or manufactured in India. | Country Spirit. | Country Fermented Liquor (Toddy). | Opium and its preparations. | Drugs other than Opium. | Hotels. | Ordinary Refreshment Rooms and Stalls. | Railway Refreshment Rooms. | Travellers' Bungalows. | Temporary Refreshment Stalls. | European Liquors imported or manufactured in India. | Country Spirit. | Domestic consumption Licenses. | Hawking Licenses. | Tree-foot Booth Licenses. | Toddy-shop Licenses. | Total. | Raw Opium. | Madat and Chandul and other preparations of Opium. | Total of columns 24 and 25. | For medical purposes (Druggists' permits and the like). | Drugs other than Opium (Bhang, Ganja, &c.) | |
| | | | Mhowra and Molasses spirit. | Toddy Spirit. | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| Bombay ... ... ... | ... | ... | ... | 1 | ... | 74 | 1 | ... | ... | ... | 16 | 35 | 1 | ... | 68 | 50 | 320 | ... | 59 | 78 | 100 | 228 | 11 | 17 | 28 | 308 | 79 | |
| Ahmedabad ... ... | ... | ... | 1 | ... | ... | 6 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 7 | 68 | ... | ... | 1 | 3 | 4 | 155 | ... | 155 | 11 | 40 | |
| Kairà ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 35 | 11 | ... | ... | ... | 11 | 149 | ... | 149 | ... | 12 | |
| Panch Mahàls ... ... | ... | ... | 2 | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 59 | ... | ... | ... | ... | ... | 34 | ... | 34 | ... | 3 | |
| Broach ... ... ... | ... | ... | 1 | ... | — | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 65 | 3 | ... | ... | 21 | 24 | 50 | ... | 50 | ... | 11 | |
| Surat ... ... ... | .. | ... | 1 | ... | ... | 6 | ... | ... | ... | ... | ... | ... | 1 | ... | .. | 7 | 305 | 10,205 | 14 | 45 | 261 | 10,525 | 23 | ... | 23 | 7 | 23 | |
| Thána ... ... ... | ... | ... | ... | ... | ... | 3 | ... | ... | ... | ... | 1 | .. | 1 | ... | 1 | 11 | 342 | 680 | ... | 244 | 229 | 1,153 | 16 | ... | 16 | ... | 19 | |
| Násik ... ... ... | ... | ... | 1 | ... | ... | 1 | ... | ... | ... | ... | 1 | ... | 3 | ... | 3 | 8 | 103 | ... | ... | ... | 10 | 10 | 41 | ... | 41 | .. | 45 | |
| Khándesh ... ... | ... | ... | 3 | ... | ... | 4 | ... | ... | ... | ... | 2 | ... | 2 | ... | ... | 2 | 246 | ... | ... | ... | ... | ... | 100 | ... | 100 | ... | 109 | |
| Ahmednagar .. ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | 155 | ... | .... | 1 | ... | ... | 1 | 25 | ... | ... | 1 | 5 | 6 | 52 | ... | 52 | ... | 41 | |
| Poona ... ... ... | 1 | ... | 1 | ... | ... | 26 | ... | ... | ... | ... | 8 | ... | 3 | 2 | 44 | 3 | 85 | 6 | ... | 5 | 41 | 52 | 50 | ... | 50 | 49 | 42 | |
| Sátára ... ... ... | ... | ... | 1 | ... | ... | 10 | ... | ... | ... | ... | 4 | 1 | 1 | 3 | ... | 2 | 56 | 3 | ... | ... | ... | 3 | 39 | ... | 39 | ... | 33 | |
| Sholápur ... ... ... | ... | ... | 1 | ... | ... | 7 | ... | ... | ... | ... | ... | ... | 1 | ... | 1 | 1 | 33 | ... | ... | ... | 18 | 18 | 42 | ... | 42 | ... | 36 | |
| Bijápur ... ... .. | ... | ... | 1 | ... | ... | 2 | ... | ... | ... | 2 | ... | ... | 1 | ... | ... | ... | 69 | ... | .. | ... | 130 | 130 | 17 | ... | 17 | .. | 34 | |
| Belgaum ... ... .. | ... | ... | 1 | ... | ... | 8 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | 115 | ... | ... | ... | 85 | 85 | 14 | ... | 14 | 5 | 33 | |
| Dhárwár ... ... ... | ... | .. | 1 | ... | ... | 4 | ... | ... | .. | 1 | ... | ... | 2 | ... | ... | ... | 126 | ... | ... | ... | 79 | 79 | 22 | ... | 22 | ... | 44 | |
| Kánara ... ... ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 7 | 160 | ... | ... | .. | 112 | 112 | 9 | ... | 9 | ... | 19 | |
| Ratnágiri ... ... ... | ... | ... | ... | 7 | ... | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 197 | ... | ... | ... | 81 | 81 | 8 | ... | 8 | ... | 12 | |
| Kolába ... ... ... | ... | ... | 17 | ... | ... | 6 | ... | ... | ... | ... | 5 | ... | 2 | ... | ... | 2 | 177 | 18 | ... | 68 | 103 | 189 | 13 | ... | 13 | 3 | 14 | |
| Total ... | 1 | ... | 32 | 10 | 2 | 174 | 1 | ... | ... | 158 | 37 | 36 | 23 | 5 | 117 | 104 | 2,586 | 10,926 | 64 | 442 | 1,278 | 12,710 | 845 | 17 | 862 | 383 | 649 | |

*Note.*—When one license covers the sale of more than one kind of liquors or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for remarks.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# IMPERIAL

*Duty and*

| District. | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits. | | | | | | | | | | Country Spirits issued | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Ordinary Spirits. | | Spirits of Wine. | | Methylated Spirits of Wine. | | Perfumed Spirits. | | Malt Liquor. | | Issues of | |
| | Issues at average strength Imperial Gallon. | Rate of duty per Imperial Gallon of London Proof Strength. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon of London Proof Strength. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | At strength of 25° U. P. | At strength of 60° U. P. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | Rs. a. p. | | Rs. a. p. | | | | Rs. a. p. | | Rs. a. p. | | |
| Bombay ... ... ... | (6°8° U.P.) 244 | 6 0 0 | 210 | 6 0 0 | ... | ... | 20 | 8 0 0 | ... | ..... | (a) 521,332 | 77,199 |
| Ahmedabad ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 66,939 | 465 |
| Kaira ... ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 20,405 | 11,049 |
| Panch Mahális ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 11,337 | 219,845 |
| Broach ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 73,633 | 13,773 |
| Surat ... ... ... ... | (15° U.P.) 4 | 6 0 0 | ... | ..... | ... | ... | 11 | 8 0 0 | ... | ..... | (a) 146,513 | 370,089 |
| Thána ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 123,227 | 587,264 |
| Násik ... ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 54,254 | 48,722 |
| Khándesh ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 54,999 | 496,452 |
| Ahmednagar ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 23,487 | ... |
| Poona ... ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | 705,186 | 0 1 0 | 142,069 | ... |
| Sátára ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 24,172 | ... |
| Sholápur ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 33,511 | ... |
| Bijápur ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 20,490 | ... |
| Belgaum ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 65,660 | ... |
| Dhárwár ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 81,158 | ... |
| Kánara ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 45,556 | ... |
| Ratnágiri ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 36,728 | 96,052 |
| Koiába ... ... ... | ... | ... | ... | ..... | ... | ... | ... | ... | ... | ..... | 115,858 | 87,133 |
| Total ... | ... | ... | 210 | ..... | ... | ... | 31 | ... | 705,186 | ..... | 1,661,328 | 2,008,043 |

Note—Toddy spirit is sold in the Town and Island of Bombay, in the Thána District (during 1892-93 it was sold

* Inclusive of the quantity of Bhang sold

# FORM 4.

*Consumption.*

| From Central Distilleries, public or private. | | | | Opium and its preparations. | | | Other Drugs. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|
| Imperial Gallons. | | Rates of duty. | | Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail). | Prices per ser (2 lbs. of 40 tolas each). | | Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each). | | | |
| At strength of 40° U.P. | Equivalent of London Proof of the total of columns 12, 13 and 14. | Strength. | Per Gallon. | | Wholesale, that is, price at which Opium is sold from the Treasury. | Retail average price at which retail Vendors sell. | Bhâng. | Gânja. | Other sorts. | |
| 14 | 15 | 16 | | 17 | 18 | 19 | 20 | | | 21 |
| | | | Rs. a. p. | | Rs. | Rs. a. p. | | | | |
| ... | 439,650 | 25° U.P. | 3 0 0 | (a) | 9,112 | 19 | 24 0 0 | 1,959 | 13,830 | 1,467 | (a) The strength of this quantity varies from 10° U. P. to 25° U. P. |
| | | 60° U.P. | 2 1 6 | (b) | | | | | | | (b) Shows rate of duty on toddy spirit exclusive of the drawback on account of tree-tax. |
| | | | 1 1 10 | (b) | | | | | | | (c) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and |
| | | | 2 6 0 | (c) | | | | | | | (d) to the rest of the district. |
| | | 25° U.P. | 2 4 0 | (d) | | | | | | | (e) Shows rate of duty applicable to the Parántij Táluka, including Modása Mahál, excepting the villages of Deroli, Amodra and Indran. |
| ... | 50,390 | | 0 12 0 | (e) | 7,552 | 20 | 25 0 0 | 880 | 4,960 | 400 | (f) Shows the rate of duty applicable to the whole district excepting the Kapadvanj and Thásra Tálukas with the exception of the town of Dákor. |
| | | | 1 5 0 | (e) | | | | | | | (g) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the village of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál. |
| | | 60° U.P. | 1 4 0 | (d) | | | | | | | (h) Shows rates of duty applicable to the western tálukas, the eastern tálukas being under out-still system. |
| | | | 0 6 0 | (e) | | | | | | | (i) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat city. — |
| | | 25° U.P. | 2 4 0 | (f) | | | | | | | (j) Do. to the rest of the tálukas of Chorási and Olpád. |
| ... | 19,724 | | 1 0 0 | (g) | 5,052 | 20 | 25 0 0 | 720 | 1,393 | 17 | (k) Do. to the táluka of Jalálpor and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli. |
| | | 60° U.P. | 1 4 0 | (f) | | | | | | | (l) Do. to the eastern portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka. |
| | | | 0 8 0 | (g) | | | | | | | (m) Do. to the tálukas of Sálsette, Basse'n, Kalyán, Bhiwndi, Váda, Murbád and Sháhápur. |
| ... | 96,441 | 25° U.P. | 0 12 0 | (h) | 1,670 | 20 | 25 0 0 | 316 | 1,967 | 132 | (n) Do. to the tálukas of Máhim and Dáhánu. |
| | | 60° U.P. | 0 6 0 | (h) | | | | | | | (o) Do. to the Umbargaon Táluka. |
| | | | 2 6 0 | (e) | | | | | | | (p) The whole district excepting the tálukas of— |
| | | 25° U.P. | 2 4 0 | (d) | | | | | | | (q) Bágián, Kalvan, Málegaon and Peint. |
| ... | 60,734 | | 1 5 0 | (e) | 4,381 | 20 | 25 0 0 | 577 | 2,458 | 110 | (r) Do. the whole district except |
| | | 60° U.P. | 1 4 0 | (d) | | | | | | | (s) the Navápur Petha, Akrani Pargana and the villages of the Taloda Táluka which lie within Mewás limits. |
| | | | 2 8 0 | (i) | | | | | | | (t) Do. above-ghát tálukas of the Kánara District. |
| | | 25° U.P. | 2 4 0 | (j) | | | | | | | (u) Do. coast tálukas of Kánara district. |
| | | | 2 0 0 | (k) | | | | | | | |
| ... | 257,021 | | 1 8 0 | (l) | 1,551 | 20 | 25 0 0 | 1,800 | 4,138 | 185 | |
| | | | 1 6 0 | (i) | | | | | | | |
| | | 60° U.P. | 1 2 0 | (j) | | | | | | | |
| | | | 1 0 0 | (k) | | | | | | | |
| | | | 0 11 0 | (l) | | | | | | | |
| | | | 2 4 0 | (m) | | | | | | | |
| | | 25° U.P. | 1 12 0 | (n) | | | | | | | |
| | | | 1 8 0 | (o) | | | | | | | |
| | | | 1 4 0 | (b) | | | | | | | |
| ... | 327,326 | | 1 2 0 | (m) | 531 | 19 | 24 0 0 | 127 | 3,191 | ... | |
| | | | 0 14 0 | (n) | | | | | | | |
| | | 60° U.P. | 0 12 0 | (o) | | | | | | | |
| | | | 0 10 0 | (b) | | | | | | | |
| | | | 2 8 0 | (p) | | | | | | | |
| | | 25° U.P. | 2 0 0 | (q) | | | | | | | |
| ... | 60,179 | | | | 2,662 | 19 | 24 0 0 | ... | *8,675 | 776 | |
| | | | 1 4 0 | (p) | | | | | | | |
| | | 60° U.P. | 1 0 0 | (q) | | | | | | | |
| | | | 2 0 0 | (r) | | | | | | | |
| | | 25° U.P. | 0 12 0 | (s) | | | | | | | |
| ... | 239,820 | | 1 0 0 | (r) | 6,534 | 19 | 24 0 0 | 2,235 | 6,137 | 109 | |
| | | 60° U.P. | 0 6 0 | (s) | | | | | | | |
| ... | 17,615 | 25° U.P. | 3 2 0 | | 4,696 | 19 | 24 0 0 | ... | 8,072 | 128 | |
| ... | 106,552 | 25° U.P. | 3 10 0 | | 4,498 | 19 | 24 0 0 | 939 | 9,807 | 728 | |
| ... | 18,129 | 25° U.P. | 3 8 0 | | 1,617 | 19 | 24 0 0 | ... | 12,686 | ... | |
| ... | 25,133 | 25° U.P. | 3 2 0 | | 3,234 | 19 | 24 0 0 | ... | *4,626 | 91,189 | |
| ... | 15,367 | 25° U.P. | 3 2 0 | | 244 | 19 | 24 0 0 | ... | 4,721 | ... | |
| ... | 49,245 | 25° U.P. | 3 10 0 | | 285 | 19 | 24 0 0 | ... | *7,124 | 47 | |
| 230 | 61,006 | 25° U.P. | 3 2 0 | | 299 | 19 | 24 0 0 | ... | *16,613 | 451 | |
| | | 40° U.P. | 2 8 0 | | | | | | | | |
| | | | 3 0 0 | (t) | | | | | | | |
| | | 25° U.P. | 1 6 0 | (u) | | | | | | | |
| 4,216 | 36,697 | | 0 8 4 | (b) | 67 | 19 | 24 0 0 | ... | 6,016 | ... | |
| | | | 2 6 4 | (t) | | | | | | | |
| | | 40° U.P. | 1 1 7 | (u) | | | | | | | |
| | | | 0 6 8 | (b) | | | | | | | |
| | | 25° U.P. | 1 6 0 | | | | | | | | |
| ... | 65,967 | | 0 8 4 | (b) | 136 | 19 | 24 0 0 | ... | 3,423 | ... | |
| | | 60° U.P. | 0 11 0 | | | | | | | | |
| | | | 0 4 2 | (b) | | | | | | | |
| ... | 121,746 | 25° U.P. | 2 4 0 | | 364 | 19 | 24 0 0 | ... | 3,016 | ... | |
| | | 60° U.P. | 1 2 0 | | | | | | | | |
| 4,446 | 2,068,652 | ..... | ..... | | 54,485 | ... | ..... | 9,553 | 122,433 | 95,730 | |

only in the Sálsette Táluka) in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District, for which no separate figures are available.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# IMPERIAL FORM 5.

*Incidence of Consumption.*

| DISTRICT. | Population. | | | | Number of persons per Retail Shop for sale of | | | | Gross Excise Receipts per ten thousand of total Population to nearest Rupee. | | | Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Liquors. | | Drugs. | | | | | | |
| | Hindus. | Musalmáns. | Others | Total. | Country Spirts column 18 of Form 3. | Country Fermenated Liquors, column 23 of Form 3. | Opium and its preparations, column 26 of Form 3. | Other Drugs, column 28 of Form 3. | From spirits and Fermenated Liquors, total of columns 2, 6 and 14 of Form 1. | From Opium and its preparations, column 19 of Form 1. | From Drugs other than Opium, column 22 of Form 1. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| Bombay ... ... | 543,276 | 155,247 | 123,241 | 821,764 | 2,568 | 3,604 | 29,349 | 10,402 | 27,234 | 12,367 | 484 | 37,548 | |
| Ahmedabad ... | 788,718 | 90,487 | 42,507 | 921,712 | 13,555 | 230,428 | 5,947 | 23,043 | 1,756 | 433 | 74 | 2,072 | |
| Kaira ... ... | 782,448 | 77,443 | 11,698 | 871,589 | 24,903 | 79,235 | 5,850 | 72,632 | 626 | ... | 16 | 884 | |
| Panch Mahals ... | 281,750 | 18,651 | 13,016 | 313,417 | 5,312 | ... | 9,218 | 1,04,472 | 1,992 | ... | 15 | | |
| Broach ... ... | 245,422 | 71,263 | 24,805 | 341,490 | 5,254 | 14,229 | 6,830 | 31,045 | 5,818 | 6 | 43 | 5,689 | |
| Surat ... ... | 572,916 | 52,307 | 24,766 | 649,989 | 2,131 | 62 | 28,260 | 28,260 | 16,933 | ... | 43 | 15,641 | |
| Thána ... ... | 727,201 | 36,682 | 55,697 | 819,580 | 2,396 | 711 | 51,224 | 43,136 | 12,306 | ... | 56 | 11,963 | |
| Násik ... ... | 776,824 | 42,059 | 24,699 | 843,582 | 8,190 | 84,358 | 20,575 | 18,746 | 2,188 | ... | 113 | 2,183 | |
| Khándesh ... | 1,270,475 | 112,200 | 111,096 | 1,493,771 | 6,072 | ... | 14,938 | 13,704 | 3,621 | 5 | 47 | 3,510 | |
| Ahmednagar ... | 818,585 | 47,071 | 23,099 | 888,755 | 35,550 | 148,126 | 17,091 | 21,677 | 891 | ... | 45 | 781 | |
| Poona ... ... | 989,799 | 51,200 | 26,801 | 1,067,800 | 12,562 | 20,535 | 21,356 | 25,424 | 5,519 | 5 | 162 | 4,953 | |
| Sátára ... ... | 1,163,606 | 43,256 | 19,127 | 1,225,989 | 21,893 | 408,663 | 31,436 | 37,151 | 808 | ... | 35 | 789 | |
| Sholápur... ... | 686,945 | 53,971 | 9,773 | 750,689 | 22,748 | 41,705 | 17,874 | 20,852 | 2,120 | ... | 128 | 2,158 | |
| Bijápur ... ... | 703,604 | 88,522 | 4,213 | 796,339 | 11,541 | 6,126 | 46,843 | 23,422 | 2,297 | 12 | 56 | 2,291 | |
| Belgaum ... ... | 873,051 | 80,484 | 59,726 | 1,013,261 | 8,811 | 11,921 | 72,376 | 30,705 | 3,810 | 29 | 41 | 3,812 | |
| Dhárwár ... ... | 903,739 | 131,000 | 16,575 | 1,051,314 | 8,344 | 13,308 | 47,787 | 23,893 | 3,716 | 42 | 105 | 3,780 | |
| Kánara ... ... | 402,644 | 26,460 | 17,247 | 446,351 | 2,790 | 3,985 | 49,595 | 23,492 | 3,849 | 14 | 126 | 3,708 | |
| Ratnágiri ... | 1,019,943 | 79,673 | 6,310 | 1,105,926 | 5,614 | 13,653 | 138,241 | 92,160 | 2,081 | 5 | 13 | 1,963 | |
| Kolába ... ... | 560,040 | 28,938 | 5,894 | 594,872 | 3,361 | 3,147 | 45,759 | 42,491 | 6,650 | ... | 84 | 6,448 | |
| Total ... | 14,110,986 | 1,286,914 | 620,290 | 16,018,190 | 6,194 | 1,260 | 18,583 | 24,681 | 5,140 | 666 | 88 | 5,538 | |

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Ábkári

# APPENDIX No. 6.

# APPENDIX

*The various rates of Still-head and Tree-tax and maximum selling prices of Country Spirit*

| Names of Districts | 1891-92. Still-head duty per gallon. Mowra or Molasses Spirit. 25° U. P. | 60° U. P. | 40° U. P. | Toddy Spirit (exclusive of drawback allowance.) 25° U. P. | 60° U. P. | 40° U. P. | Maximum selling price per gallon. Mowra or Molasses Spirit. 25° U. P. | 60° U. P. | 40° U. P. | Toddy Spirit. 25° U. P. | 60° U. P. | 40° U. P. | Still-head duty Mowra or Molasses Spirit. 25° U. P. | 60° U. P. | 40° U. P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. a. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. p. |
| Bombay ... ... ... ... ... ... | 3 0 | ... | ... | 1 15 6 | 1 0 10 | ... | ... | ... | ... | ... | ... | ... | 3 0 | ... | ... |
| Thána ... ... | Sálsette and Bassein Tálukas ... ... ... | 2 4 | 1 2 | ... | 1 4 0 | 0 10 0 | ... | 3 12 | 1 14 | ... | 4 2 | 2 1 | ... | 2 4 | 1 2 | ... |
| | Máhim ... ... ... | 1 12 | 0 14 | ... | 0 12 0 | 0 6 0 | ... | 3 4 | 1 10 | ... | 3 10 | 1 13 | ... | 1 12 | 0 14 | ... |
| | Dáhánu ... ... ... | 1 12 | 0 14 | ... | 0 12 0 | 0 6 0 | ... | 3 4 | 1 10 | ... | 3 10 | 1 13 | ... | 1 12 | 0 14 | ... |
| | Umbargaon ... ... ... | 1 8 | 0 12 | ... | 0 8 0 | 0 4 0 | ... | 3 0 | 1 8 | ... | 3 6 | 1 11 | ... | 1 8 | 0 12 | ... |
| | Six Inland Tálukas and Jawhár State ... ... | 2 4 | 1 2 | .. | ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 2 4 | 1 2 | ... |
| Kolába ... ... | Panvel Táluka ... ... | 2 4 | 1 2 | ... | 1 4 0 | 0 10 0 | ... | 3 12 | 1 14 | ... | 4 2 | 2 1 | ... | 2 4 | 1 2 | ... |
| | Bagáyat portion of the Alibág Táluka ... ... | 2 4 | 1 2 | ... | ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 2 4 | 1 2 | ... |
| | Rest of the district and Sudhágad Mahál... ... | 2 4 | 1 2 | ... | ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 2 4 | 1 2 | ... |
| Ahmedabad ... | Deesa Cantonment ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | Prántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| | Ahmedabad City and Cantonment and 10 miles round ... ... ... | 2 6 | 1 5 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 6 | 1 5 | ... |
| | Rest of the District ... | 2 4 | 1 4 | | | | | | | | | | | 2 4 | 1 4 | |
| | Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas and the town of Dákor ... ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 4 | 1 4 | ... |
| | Thásra Táluka, excluding the town of Dákor and Kapadvanj Táluka and Isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ... | 1 0 | 0 8 | ... | ... | ... | ... | 2 4 | 1 8 | ... | ... | ... | ... | 1 0 | 0 8 | .. |
| Kaira ... ... | State of Cambay ... ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | | | | | 2 4 | 1 4 | ... |
| | State of Umetha and the Anghad village of Dodka Mewás ... ... ... | | | | | | | | | | | | | | | |
| | Bhádarwa and Dodka Mewás, excluding the village of Anghad ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | | | | | 2 4 | 1 4 | ... |
| | Pándu Mewás ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | | | | | 0 12 | 0 6 | ... |
| | Tálukas of Ghodásar and Haldárwas and the Bávisi village of Barmuwára ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 4 | 1 4 | ... |
| | The Bávisi village of Mahisa and the Khádal Táluka. | 1 0 | 0 8 | ... | ... | ... | ... | 2 4 | 1 8 | | | | | 1 0 | 0 8 | ... |
| Panch Mahals ... | Godhra, Kálol and Hálol Tálukas ... ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | | | | | 0 12 | 0 6 | ... |
| | Dohad and Jhálod Tálukas. | ... | ... | ... | ... | ... | ... | 2 4 | 1 4 | | | | | ... | ... | ... |
| | Sánkheda Mewás ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | | | | | 0 12 | 0 6 | ... |
| Broach ... ... | Broach City and 10 miles round ... ... ... | 2 6 | 1 5 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 6 | 1 5 | ... |
| | Rest of the District ... | 2 4 | 1 4 | | | | | | | | | | | 2 4 | 1 4 | |
| Surat ... ... | Surat City ... ... ... | 2 8 | 1 6 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 8 | 1 6 | ... |
| | Chorási Táluka ... ... | 2 8B | 1 6B | ... | ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 2 8B | 1 6B | ... |
| | | 2 4C | 1 2C | ... | ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 2 4C | 1 2C | ... |
| | Olpád Táluka ... ... | 2 8B | 1 6B | ... | ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 2 8B | 1 6B | ... |
| | | 2 4C | 1 2C | ... | ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 2 4C | 1 2C | ... |
| | Jaláipor Táluka ... ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| | Párdi do. ... ... | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| | Bulsár Tá- luka ...A { Western... Easterp ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| | | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| | Bárdoli Tá- luka ...A { Western... Eastern ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| | | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| | Mándvi Tá- luka ...A { Western... Eastern ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| | | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| | Chikhli Tá- luka .. A { Western... Eastern ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| | | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Násik ... ... | Tálukas of Báglán, Kalvan, Peint and Malegaon ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| | Rest of the District ... | 2 8 | 1 4 | ... | ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | 2 8 | 1 4 | ... |
| Khándesh ... | Navápur Petha, Akráni Pargana and the villages in the Taloda Táluka, situated within Mewás limits, the Dángs and Mewás States ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 3 14 | 2 3 | ... | ... | ... | ... | 2 8 | 1 4 | ... |
| | Rest of the district ... | 2 0 | 1 0 | ... | ... | ... | ... | 2 4 | 1 6 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| Ahmednagar ... ... ... ... ... | | 3 2 | 1 10 | ... | ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Poona ... ... ... ... ... ... | | 3 10 | 1 14 | ... | ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 3 2 | 1 10 | ... |
| Sholápur ... ... ... ... ... ... | | 3 2 | 1 10 | ... | ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 3 10 | 1 14 | ... |
| Sátára ... ... ... ... ... ... | | 3 8 | 1 13 | ... | ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 3 2 | 1 10 | ... |
| Belgaum ... ... ... ... ... ... | | 3 10 | 1 14 | ... | ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 3 8 | 1 13 | ... |
| Dhárwár ... ... ... ... ... ... | | 3 2 | ... | 2 8 0 | ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 3 10 | 1 14 | ... |
| Bijápur ... ... ... ... ... ... | | 3 2 | 1 10 | ... | ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 3 2 | ... | 2 8 0 |
| Kánara ... ... | Above-Ghát Tálukas... | 3 0 | ... | 2 6 4 | ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 3 2 | 1 10 | ... |
| | Coast Tálukas ... ... | ... | ... | ... | ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 3 0 | ... | 2 6 4 |
| Ratnágiri ... ... ... ... ... ... | | ... | ... | ... | 0 7 0 | ... | 0 5 7 | ... | ... | ... | 3 0 | ... | 2 4 | 1 6 | ... | 1 1 7 |
| | | ... | ... | ... | 0 7 0 | 0 3 6 | ... | ... | ... | ... | 3 0 | 1 8 | ... | 1 6 | 0 11 | ... |

A Western and Eastern mean on the
B Applicable to the portion of the Táluka
C Do. do.
D Do. do.
E Do. do.
K Applicable to the 38 Coast villages of
L Applicable to the Táluka exclusive of
P Applicable to the portion of the
R Do, do.

No. 6.

*and Toddy in force at the end of 1891-92 and 1892-93.*

| 1892-93. | | | | | | | | | 1891-92. | | | | 1892-93. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| per gallon. | | | Maximum selling price per gallon. | | | | | | Tree-tax rates on | | Maximum selling price per gallon of Toddy. | | Tree-tax rates on | | Maximum selling price per gallon of Toddy | |
| Toddy Spirits (exclusive of drawback allowance). | | | Mowra or Molasses Spirit. | | | Toddy Spirit. | | | Cocoanut and Brab. | Date and wild Palm. | At Booths. | At Shops. | Cocoanut and Brab. | Date and wild Palm. | At Booths. | At Shops. |
| 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | | | | | | | | |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. | Rs. | As. p. | As. p. | Rs. | Rs. | As. p. | As. p. |
| 2 1 6 | 1 1 10 | ... | ... | ... | ... | ... | ... | ... | 12 | 6 | 4 6 | ..... | 12 | 6 | 4 6 | ..... |
| 1 4 0 | 0 10 0 | ... | 3 12 | 1 14 | ... | 4 2 | 2 1 | ... | 12 | 6 | 3 0 | 4 0 | 12 | 6 | 3 0 | 4 0 |
| 0 12 0 | 0 6 0 | ... | 3 4 | 1 10 | ... | 3 10 | 1 13 | ... | 10 | 5 | | | 10 | 5 | | |
| ... | ... | ... | 3 4 | 1 10 | ... | ... | ... | ... | 7½ | 3 | 2 0 | 3 0 | 7½ | 3 | 2 0 | 3 0 |
| ... | ... | ... | 3 0 | 1 8 | ... | ... | ... | ... | 5 | 2 | | | 5 | 2 | | |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 9 | 3 | 3 0 | 4 0 | 9 | 3 | 3 0 | 4 0 |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 12 | 6 | | | 12 | 6 | | |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 12 | 6 | 3 0 | 4 0 | 12 | 6 | 3 0 | 4 0 |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 9 | 3 | | | 9 | 3 | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | ..... | ..... | ... | ..... | ..... | ..... |
| ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 | 1 | 9 0 | 9 0 | 5 | 2 | 9 0 | 9 0 |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | ½ | ½ | ..... | ..... | ½ | ½ | ..... | ..... |
| ... | ... | ... | 2 4 | 1 8 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | ... | ..... | ..... | ..... | 1 | ½ | ..... | 6 0 |
| ... | ... | ... | 3 12 | 2 4 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 4 | | | | | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | ... | ..... | ..... | ..... | ... | ..... | ..... | ..... |
| ... | ... | ... | 2 4 | 1 8 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 4 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 4 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 2 | | | | | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 5 | 2 | 4 0 | 4 0 | 5½ | 2½ | 4 0 | 4 0 |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 7 | 4 | | | 7 | 4 | | |
| ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 7 | 4 | 3 0 | 4 6 | 7 | 4 | 3 0 | 4 6 |
| ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 7D | 4D | | | 7D | 4D | | |
| ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 5½E | 2½E | | | 5½E | 2½E | | |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 5½ | 2½ | | | 5½ | 2½ | | |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 5 | 2 | 3 0 | 4 0 | 5 | 2 | 3 0 | 4 0 |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 5½K | 2½K | 3 0K | 4 6K | 5½K | 2½K | 3 0 R | 4 6 K |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 4½L | 1½L | 2 0L | 3 0L | 4½L | 1½L | 2 0 L | 3 0 L |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 1¾ | ¾ | 2 0 | 3 0 | 1¾ | ¾ | 2 0 | 3 0 |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1¾P | ¾P | 2 0P | 3 0P | 1¾P | ¾P | 2 0 P | 3 0 P |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | ... R | ..... R | ..... R | ..... R | 1R | ¼R | 1 6 R | 2 0 R |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 3 | 1 | 2 0 | 3 0 | 3 | 1 | 2 0 | 3 0 |
| ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | 6 | 2 | ..... | 9 0 | 6 | 2 | ..... | 9 0 |
| ... | ... | ... | 3 14 | 2 3 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 2 4 | 1 6 | ... | ... | ... | ... | 6 | 2 | ..... | ..... | 6 | 2 | ..... | ..... |
| ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 6 | 2 | 6 0 | 6 0 | 6 | 2 | 6 0 | 6 0 |
| ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 6 | 2 | 6 0 | 6 0 | 6 | 2 | 6 0 | 6 0 |
| ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 6 | 2 | ..... | 6 0 | 6 | 2 | ..... | 6 0 |
| ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 6 | 2 | ..... | ..... | 6 | 2 | ..... | ..... |
| ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 6 | 2 | 6 0 | 6 0 | 6 | 2 | 6 0 | 6 0 |
| ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 6 | 2 | 6 0 | 6 0 | 6 | 2 | 6 0 | 6 0 |
| ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 6 | 2 | ..... | 9 0 | 6 | 2 | ..... | 9 0 |
| ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 6 | 3 | 6 0 | 6 0 | 8 | 3 | 6 0 | 6 0 |
| 0 8 4 | ... | 0 6 8 | 3 0 | ... | 2 4 | 3 0 | ... | 2 4 | | | ..... | ..... | | | ..... | ..... |
| 0 8 4 | 0 4 2 | ... | 3 0 | 1 8 | ... | 3 0 | 1 8 | ... | 6 | 3 | 4 6 | 4 6 | 8 | 3 | 4 6 | 4 6 |

west and east of the line of demarcation.
within 5 miles limit of the Surat City.
beyond 5 miles do. do.
within 10 miles do. do.
beyond do, do. do.
the Táluka.
the 33 Coast villages.
táluka south of the Tápti.
do. north of the Tapti.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# PROVINCE OF SIND.

No. 133 OF 1894.

REVENUE DEPARTMENT.

FROM

H. E. M. JAMES, ESQUIRE, I. C. S.,
Commissioner in Sind;

TO

HIS EXCELLENCY THE RIGHT HONOURABLE LORD HARRIS, G.C.I.E.,
Governor and President in Council,
Bombay.

*Commissioner's Office,*
*Camp Shikárpur, 15th January 1894.*

MY LORD,

I have the honour to submit the following report on the administration of the Ábkári Department of the Province of Sind for the revenue year 1892-93.

2. The principal sources of ábkári revenue are the same as in the preceding year, *viz.*:—

(*a*) the manufacture and sale of intoxicating drugs other than opium and preparations of opium,

(*b*) the sale of foreign imported liquor and of certain special descriptions of country liquor excised at tariff rates, and

(*c*) the manufacture and sale of ordinary country liquor.

Intoxicating drugs other than opium and preparations of opium and foreign and other liquors.

3. The revenue from intoxicating drugs other than opium and preparations of opium and from imported foreign spirits is realized in the same way as in the Presidency, that from country liquor manufactured in Sind is raised on the still-head system. The appendices attached to this report include the still-head duty paid at the place of distillation on Uran liquor imported into Sind.

Restriction on the sale of foreign or imported spirits.

4. The restriction on the sale of foreign imported liquor and spirit manufactured in India and treated similarly as regards duty of strength below 15° U.P. continues to be in force. It is relaxed in the case of bottled spirit of superior quality which is too expensive to enter into undue competition with country liquor. There was a case of breach of this rule during the year in which a wholesale dealer in Karáchi who had given under-strength liquor to a retailer in Hyderabad was prosecuted, but the case was not proved against him for the reason that there was no provision in his license disallowing sale of foreign liquor below 15° U.P. This defect has since been removed—*vide* Government Resolution No. 5243, dated 20th July 1893.

Special description of country spirit excised at Tariff rates.

5. Spirit manufactured in India after the European method and excised at Tariff rates is sold under licenses issued for the wholesale sale of foreign liquors, but no separate license fee is charged although the duty levied on such spirit is an item of excise revenue.

Country liquor.

6. The country liquor sold in the Province is made at the Government Distillery at Kotri, or else imported from Uran. The consumption of the latter is almost entirely confined to the town of Karáchi, and is imported in small quantities into the Hyderabad, Shikárpur and Upper Sind Frontier Districts. It is not consumed in Thar and Párkar as it is not popular among the people of that district. It is consumed chiefly by Pársis, Goanese, Mochis, Surtis and Pardesis, but not by Sindhis.

7. Toddy is drawn only in the Karáchi District, and as a rule is unpopular in Sind. The little that is sold is consumed by Deccanis, Madrasis and Surtis residing at Karáchi and Kotri. The number of trees is very small, and the owners prefer to keep them for fruit. The quantity of toddy sold during the year under report was as under :—

Toddy.

| | Gallons. |
|---|---|
| Karáchi ... ... ... ... | 4,783 |
| Kotri ... ... ... ... | 51½ |

The selling price of toddy is reported to have been 1 anna 6 pies per bottle during the year under review.

System of sale of country liquor and changes during the year under report.

8. The system under which country liquor is supplied from the ditilleries at Kotri and Uran was maintained during the year. The only changes made are—

(1) with regard to the condition requiring the licensed retailers to maintain a reserve of 4 gallons of plain liquor of both the saleable strengths ; this condition is left intact in the case of shops in large towns, while in small places it has, under the sanction conveyed in Government Resolution No. 7774, dated 15th October 1889, been relaxed altogether, or the quantity to be held in reserve has been reduced.

(2) Permission was given to the soaking of mace and nutmeg in the liquor manufactured at Kotri. The sanction was given after ascertaining by careful experiments that the obscuration resulting from the soaking would not be material.

(3) License fees for the retail sale of country liquor at Shikárpur were raised from Rs. 150 to Rs. 250 and at Lárkhána from Rs. 25 and Rs. 50 to Rs. 250.

Condition and strength of ábkári establishment.

9. The ábkári establishment at Kotri Distillery has been increased by the addition of an Assistant to the Distillery Inspector. The addition was made with the sanction of your Excellency's Government (*vide* Government Resolution No. 9724, dated 12th December 1892, and the establishment for the whole province is now as under :—

| | | |
|---|---|---|
| 1 Distillery Inspector, Kotri ... | Working under the orders of the Collector of Hyderabad subject to the general control of the Commissioner. | |
| 2 Assistant Distillery Inspectors, Kotri ... ... | | |
| 3 Clerks ... ... ... | | |
| 1 Naique ... ... ... | | |
| 2 Peons ... ... ... | | |
| 1 Sweeper ... ... ... | | |
| 1 A'bkári Inspector, Hyderabad ... | | |
| A'bkári Inspector, Kárachi | Do. | Kárachi do. |
| A'bkári Inspector, Shikárpur | Do. | Shikárpur do. |

10. I subjoin a statement showing the total revenue under each head in each district and for the whole Province of Sind for the year under review as compared with the preceding year, and the average of the five years ending 1890-91 and with the estimated realizations for the current year 1893-94 :—

| Head of Revenue. | Districts. | Annual average realizations of five years ending 1890-91. | Realizations in 1891-92. | Realizations in 1892-93. | Estimated for 1893-94. |
|---|---|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. |
| Intoxicating drugs. | Karáchi ... ... ... | 41,961 0 0 | 42,000 0 0 | 50,000 0 0 | 46,300 |
| | Hyderabad ... ... | 26,480 0 0 | 29,335 0 0 | 30,000 0 0 | 40,150 |
| | Shikárpur... ... ... | 49,325 0 0 | 59,425 0 0 | 73,700 0 0 | 81,300 |
| | Thar and Párkar... ... | 2,292 9 7 | 2,875 0 0 | 3,500 0 0 | 3,500 |
| | Upper Sind Frontier ... | 7,441 0 0 | 8,000 0 0 | 8,110 0 0 | 10,100 |
| | Total ... | 1,27,499 9 7 | 1,41,635 0 0 | 1,65,310 0 0 | 1,81,350 |

| Head of Revenue. | Districts. | Annual average realizations of five years ending 1890-91. | Realizations in 1891-92. | Realizations in 1892-93. | Estimated for 1893-94. |
|---|---|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. |
| Foreign and other liquor dutiable at Tariff rates. | Karáchi ... ... ... | 9,075 11 2 | 9,717 0 0 | 10,308 13 4 | 11,375 |
| | Hyderabad ... ... | 1,254 0 0 | 1,933 0 0 | 2,110 0 0 | 2,057 |
| | Shikárpur .. ... ... | 2,259 0 0 | 2,630 0 0 | 2,534 0 0 | 2,534 |
| | Thar and Párkar ... | 40 0 0 | 50 0 0 | 50 0 0 | 50 |
| | Upper Sind Frontier ... | 236 12 9 | 200 0 0 | 200 0 0 | 200 |
| | Total ... | 12,865 7 11 | 14,530 0 0 | 15,202 13 4 | 16,216 |
| Country spirit. Spirit ... ... | Karáchi ... ... ... | 1,69,565 6 4 | 2,09,773 12 0 | 2,28,046 10 8 | 2,53,000 |
| | Hyderábad ... ... | 1,55,195 0 0 | 2,00,915 8 0 | 2,14,203 14 0 | 2,28,000 |
| | Shikárpur... ... ... | 95,917 0 0 | 1,22,012 15 4 | 1,26,730 12 0 | 1,26,000 |
| | Thar and Párkar ... | 6,417 2 9 | 11,478 7 0 | 13,009 14 0 | 13,000 |
| | Upper Sind Frontier ... | 21,553 12 2 | 20,156 0 0 | 22,037 8 0 | 21,470 |
| | Total ... | 4,48,648 5 3 | 5,64,336 10 4 | 6,04,028 10 8 | 6,41,470 |
| Toddy ... ... | ..... | | | | |
| | | 651 3 2 | 638 0 0 | 852 0 0 | 882 |
| | Total ... | 651 3 2 | 638 0 0 | 852 0 0 | 882 |
| | Total of spirit and toddy together... ... ... | 4,49,299 8 5 | 5,64,974 10 4 | 6,04,880 10 8 | 6,42,352 |
| Miscellaneous ... | Karáchi ... ... ... | 141 12 1 | 3 1 0 | 2 14 5 | 5 |
| | Hyderabad ... ... | 59 0 0 | 63 2 10 | 93 14 10 | 93 |
| | Shikárpur... ... ... | 128 0 0 | 31 14 10 | 166 3 8 | 100 |
| | Thar and Párkar ... | 0 0 8 | ..... | ..... | ... |
| | Upper Sind Frontier ... | 125 15 0 | 68 0 0 | 31 15 9 | 63 |
| | Total ... | 454 11 9 | 166 2 8 | 295 0 8 | 261 |
| Total revenue from all sources. | Karáchi ... ... .. | 2,21,395 0 9 | 2,62,131 13 0 | 2,89,210 6 5 | 3,11,562 |
| | Hyderabad ... ... | 1,82,988 0 0 | 2,32,246 10 10 | 2,46,407 12 10 | 2,70,300 |
| | Shikárpur... ... ... | 1,47,629 0 0 | 1,84,099 14 2 | 2,03,130 15 8 | 2,09,934 |
| | Thar and Párkar ... | 8,749 13 0 | 14,403 7 0 | 16,559 14 0 | 16,550 |
| | Upper Sind Frontier ... | 29,357 7 11 | 28,424 0 0 | 30,379 7 9 | 31,833 |
| | Grand Total ... | 5,90,119 5 8 | 7,21,305 13 0 | 7,85,688 8 8 | 8,40,179 |
| | | | Net increase Rs. 64,382-11-8. | | |

11. The above table shows that there has been an increase under all the heads, *i.e.* :—

| | Rs. | a. | p. |
|---|---|---|---|
| Intoxicating drugs ... ... ... | 23,675 | 0 | 0 |
| Foreign and other liquor dutiable at Tariff rates. | 672 | 13 | 4 |
| Country liquor ... ... ... | 39,692 | 0 | 4 |
| Toddy ... ... ... ... | 214 | 0 | 0 |
| Miscellaneous ... ... ... | 128 | 14 | 0 |
| | 64,382 | 11 | 8 |

The increase under country liquor is explained in the remarks at paragraph 23 of this report.

12. Subjoined is a table of the expenditure in the past two years in connection with ábkári, the total of 1892-93 showing an increase of Rs. 996-3-3 over the preceding year :—

| District. | Establishment including contingencies, 1891-92. | Establishment including contingencies, 1892-93. |
|---|---|---|
| | Rs. a. p. | Rs. a. a. |
| Karáchi ... ... | 2,680 11 0 | 3,579 7 9 |
| Hyderabad ... ... | 8,568 4 1 | *8,919 9 8 |
| Shikárpur ... ... | 2,297 5 9 | 2,043 6 8 |
| Thar and Párkar ... | ..... | ..... |
| Upper Sind Frontier ... | ..... | ..... |
| Total for the Province ... | 13,546 4 10 | 14,542 8 1 |

* Includes Rs. 63 on account of refund—*vide* column 6 of Form No. 2.

13. The total realizations of the two years minus the expenditure are contrasted below :—

| | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|
| 1891-92 = | (7,21,305 | 13 | 0) − | (13,546 | 4 | 10) = | 7,07,759 | 8 | 2 |
| 1892-93 = | (7,85,688 | 8 | 8) − | (14,542 | 8 | 1) = | 7,71,146 | 0 | 7 |

Incidence of taxation.

14. The incidence of ábkári taxation in the Province of Sind is illustrated in the subjoined table :—

| District. | Population according to the Census of 1891. | Realizations. | | | Incidence per head. | | |
|---|---|---|---|---|---|---|---|
| | | Average of 5 years ending 1890-91. | 1891-92. | 1892-93. | During 5 years ending 1890-91. | 1891-92. | 1892-93. |
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Karáchi ... ... ... ... ... | 5,64,880 | 2,21,395 0 9 | 2,62,131 13 0 | 2,89,210 6 5 | 0 6 3 | 0 7 5 | 0 8 2 |
| Hyderabad ... ... ... ... | 9,18,646 | 1,82,988 0 0 | 2,32,246 10 10 | 2,46,407 12 10 | 0 3 2 | 0 4 1 | 0 4 3 |
| Shikárpur ... ... ... ... ... | 9,15,497 | 1,47,629 0 0 | 1,84,099 14 2 | 2,03,130 15 8 | 0 2 7 | 0 3 3 | 0 3 7 |
| Thar and Párkar ... ... ... | 2,98,203 | 8,749 13 0 | 14,403 7 0 | 16,559 14 0 | 0 6 0 | 0 0 9 | 0 0 11 |
| Upper Sind Frontier ... ... ... | 1,74,548 | 29,357 7 11 | 28,424 0 0 | 30,379 7 9 | 0 3 4 | 0 2 7 | 0 2 9 |
| Total ... | 28,71,774 | 5,90,119 5 8 | 7,21,305 13 0 | 7,85,688 8 8 | 0 3 3 | 0 4 0 | 0 4 5 |

It will be observed that the incidence of taxation per head is higher than it was last year. The average incidence for the province is Re. 0-4-5 per head as compared with 4 annas in the previous year. By districts the increases range from 2 to 4 pies per head except in Karáchi where it is 9 pies. The increase generally is due to larger receipts from still-head duty and the sale of intoxicating drugs. Karáchi with a much smaller population than either Hyderabad or Shikárpur shows a considerably higher revenue than either of those districts, and this accounts for the higher incidence of taxation in that district.

15. The number of shops of each description in each district in relation to area and population, according to the census of 1891, is given below. The figures published in the printed reports for 1890-91 and 1891-92 showing the number of foreign liquor shops have been corrected by excluding from them the number of temporary stalls, as such shops should not have been included in the statement. The corrected figures are used in this report for purposes of comparison. Temporary shops are indicated in foot-notes to Appendix A. Similar corrections made in respect of country liquor shops were reported to Government in my No. 3689, dated 30th August 1893.

The decrease of 14 in the number of country liquor shops is due to the closing of shops in places where they were not required.

| | | Karáchi District. | | | Hyderabad District. | | | Shikárpur District. | | | Thar and Párkar District. | | | Upper Sind Frontier District. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Area in Square Miles .. .. .. .. | | 14,178 | | | 9,033 | | | 8,152 | | | 12,729 | | | 2,521 | | | 46,613 | | |
| Population .. .. .. .. .. .. | | 5,64,880 | | | 9,18,646 | | | 9,15,497 | | | 2,98,203 | | | 1,74,548 | | | 28,71,774 | | |
| | | 1890-91. | 1891-92. | 1892-93. | 1890-91. | 1891-92. | 1892-93. | 1890-91. | 1891-92. | 1892-93. | 1890-91. | 1891-92. | 1892-93. | 1890-91. | 1891-92. | 1892-93. | 1890-91. | 1891-92. | 1892-93. |
| Drugs .. .. | Number of Shops .. .. | 141 | 142 | 141 | 138 | 139 | 136 | 241 | 244 | 246 | 25 | 27 | 29 | 51 | 50 | 49 | 596 | 602 | 601 |
| | Square Miles to a Shop.. | 101 | 100 | 101 | 65 | 65 | 66 | 34 | 33 | 33 | 509 | 471 | 439 | 49 | 50 | 51 | 78 | 77 | 78 |
| | Population to a Shop .. | 4,006 | 3,978 | 4,006 | 6,657 | 6,609 | 6,755 | 3,799 | 3,752 | 3,722 | 11,928 | 11,045 | 10,283 | 3,423 | 3,490 | 3,562 | 4,818 | 4,770 | 4,778 |
| Foreign Liquor | Number of Shops .. .. | 35 | 36 | 37 | 7 | 7 | 7 | 13 | 14 | 13 | 1 | 1 | 1 | 3 | 1 | 1 | 59 | 59 | 59 |
| | Square Miles to a Shop .. | 405 | 394 | 383 | 1,290 | 1,290 | 1,290 | 627 | 582 | 627 | 12,729 | 12,729 | 12,729 | 840 | 2,521 | 2,521 | 790 | 790 | 790 |
| | Population to a Shop .. | 16,139 | 15,691 | 15,267 | 1,31,235 | 1,31,235 | 1,31,235 | 70,423 | 65,393 | 76,291 | 2,98,203 | 2,98,203 | 2,98,203 | 58,183 | 1,74,548 | 1,74,548 | 48,674 | 48,674 | 49,513 |
| Country Spirit | Number of Shops .. .. | 74 | 75 | 79 | 95 | 99 | 92 | 98 | 91 | 85 | 14 | 14 | 13 | 22 | 25 | 21 | 303 | 304 | 290 |
| | Square Miles to a Shop .. | 192 | 189 | 179 | 95 | 91 | 98 | 83 | 90 | 96 | 909 | 909 | 979 | 115 | 100 | 120 | 154 | 153 | 161 |
| | Population to a Shop .. | 7,334 | 7,532 | 7,150 | 9,670 | 9,279 | 9,985 | 9,342 | 10,060 | 10,771 | 21,300 | 21,300 | 22,939 | 7,934 | 6,981 | 8,312 | 9,478 | 9,447 | 9,903 |
| Toddy .. .. | Number of Shops .. .. | 9 | 9 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 9 | 9 |
| | Square Miles to a Shop.. | 1,575 | 1,575 | 1,575 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,179 | 5,179 | 5,179 |
| | Population to a Shop .. | 62,764 | 62,764 | 62,764 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,19,086 | 3,19,086 | 3,19,086 |
| Total .. .. | Number of Shops .. .. | 259 | 262 | 266 | 240 | 245 | 235 | 352 | 349 | 344 | 40 | 42 | 43 | 76 | 76 | 71 | 967 | 974 | 959 |
| | Square Miles to a Shop .. | 55 | 54 | 53 | 38 | 37 | 38 | 23 | 23 | 24 | 318 | 303 | 296 | 33 | 33 | 36 | 48 | 48 | 49 |
| | Population to a Shop .. | 2,181 | 2,156 | 2,124 | 3,828 | 3,749 | 3,910 | 2,601 | 2,623 | 2,661 | 7,455 | 7,100 | 6,935 | 2,297 | 2;297 | 2,458 | 2,970 | 2,949 | 2,995 |

REMARKS.

The number of shops now entered for 1890-91, 1891-92, and 1892-93 are exclusive of temporary stalls which are as follows :—

| | Number of temporary stalls. |
|---|---|
| Karáchi— | |
| 1890-91 .. | 36 |
| 1891-92 .. | 27 |
| 1892-93 .. | 38 |
| Shikárpur— | |
| 1890-91 .. | 1 |
| 1891-92 .. | 10 |
| 1892-93 .. | 14 |

16. The details of the consumption of intoxicating drugs are given below :—

| District. | Bháng. | | Charas. | | Gánja. | | Májum. | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | |
| | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | |
| Karáchi ... ... ... | 741 36 | 571 27 | 28 27 | 79 10 | 51 12 | 60 7 | ... | 0 6 | (a) Erroneously entered against Hyderabad in the previous year's report. (b) Last year 20 tolás of Gánja were consumed but not shown in the statement. |
| Hyderabad ... ... | 1,120 15 | 946 17 | 14 11 | 16 38 | 39 37 | 25 34 | ... | 0 1 | |
| Shikárpur ... ... ... | 2,779 23 | 2,902 32½ | 20 34 | 24 17 | (b). | 0 13 | (a) 0 18 | 0 22 | |
| Thar and Párkar ... | 89 34 | 83 6 | ... | 2 1 | 20 20 | 11 27 | ... | ... | |
| Upper Sind Frontier ... | 319 38 | 345 26½ | 5 30 | 12 18½ | ... | ... | ... | ... | |
| Total ... | 5,051 26 | 4,839 28½ | 69 22 | 135 4½ | 111 29 | 98 1 | 0 18 | 0 29 | |

Bháng is produced locally. Charas is a foreign product and is imported from Afghanistan. Gánja is imported from Panvel in the Kolába District and májum is prepared locally. The decrease in the consumption of bháng is due to the completion of the Hyderabad Umarkot Railway, on the construction of which a large number of labourers from Rájputána and the Desert parts of Thar and Párkar were employed in the previous year.

17. The following statement shows the number of shops opened during the year for the sale of opium :—

| Districts. | Opium. | | Chandul and Madat. | |
|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| Karáchi ... ... ... | 86 | 82 | 5 | ... |
| Hyderabad ... ... ... | 96 | 99 | 3 | ... |
| Shikárpur ... ... ... | 59 | 62 | 6 | ... |
| Thar and Párkar ... ... ... | 47 | 47 | ... | ... |
| Upper Sind Frontier ... ... | 11 | 11 | 1 | ... |
| Total ... | 299 | 301 | 15 | ... |

The chandul and madat shops have entirely been closed during this year under the orders of the Government of India.

Consumption of foreign imported liquor.

18. The imports of foreign liquors into Karáchi during the past two years, as reported by the Collector of Customs, Karáchi, are contrasted below :—

| Description. | Rate of duty per Gallon. | Number of Gallons imported. | | | | | |
|---|---|---|---|---|---|---|---|
| | | 1891-92. | | | 1892-93. | | |
| | | From Foreign Ports. | From Coast Ports. | Total. | From Foreign Ports. | From Coast Ports. | Total. |
| | | Gal. | Gal. | Gal. | Gal. | Gal. | Gal. |
| Liquors— Ale, Beer, and Porter ... | At 1 anna per gallon. | 342,679 | 13,984 | 356,663 | 414,555 | 5,304 | 419,859 |
| Spirits— Brandy, Gin, Whisky, &c. .. | At Rs. 6 and 8 per gallon and at 5 per cent. | 98,193 | 412 | 98,605 | 106,968 | 2,145 | 109,113 |
| Wines and Liqueurs— Champagne, Claret, Port, Sherry and other sorts ... | Rs. 62-8-0 and 1 per gallon. | 42,516 | 1,658 | 44,174 | 35,483 | 2,464 | 37,947 |
| Total ... | ... | 483,388 | 16,054 | 499,442 | 557,006 | 9,913 | 566,919 |

19. The above figures include imports for the Panjáb and other parts of India. The actual consumption in Sind is not therefore deducible from them.

20. The details of the sales at the several shops throughout the Province of Sind during the year under review is given in the following table. No fair comparison can be made with the figures for 1891-92 as they include in some cases sales by one shopkeeper to another while the figures for 1892-93 do not:—

| District. | | Fermented Liquors. | | Spirits. | | | | | | | | | | Wines. | | | | | | | | Liqueurs. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Ale, Beer and Porter. | | Brandy. | | Whisky. | | Gin. | | Old Tom. | | Indian Rum. | | Imported Rum. | | Spirits of Wines. | | Port- | | Sherry. | | Claret. | | Other wines including Champagne. | | | | | |
| | | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. | Doz. | qts. |
| Karáchi ... | 1891-92. | 24,644 | 9½ | 7,884 | 0 | 5,031 | 10 | 549 | 0 | 251 | 8½ | 16 | 8½ | 352 | 6 | 40 | 9 | 784 | 5½ | 329 | 4 | 1,145 | 0½ | 1,298 | 8 | 222 | 2 | 42,549 | 11½ |
| | 1892-93. | 25,991 | 4½ | 6,306 | 11⅜ | 4,451 | 11¼ | 268 | 9½ | 192 | 6½ | ... | | 266 | 4½ | 17 | 2 | 753 | 7 | 288 | 1 | 955 | 4 | 1,528 | 7 | 241 | 4 | 41,262 | 0⅝ |
| Hyderabad ... | 1891-92. | 12,685 | 1 | 2,746 | 2 | 694 | 7 | 22 | 5½ | 38 | 10 | ... | | 33 | 6 | 7 | 3 | 184 | 9½ | 37 | 3½ | 121 | 10½ | 91 | 11 | 43 | 7½ | 16,707 | 4½ |
| | 1892-93. | 12,778 | 8½ | 1,562 | 11 | 493 | 7½ | 19 | 3 | 22 | 7 | 1 | 0 | 17 | 9½ | 9 | 6 | 103 | 11½ | 23 | 4 | 82 | 1 | 49 | 4½ | 17 | 0 | 15,181 | 1½ |
| Shikárpur ... | 1891-92. | 1,425 | 1 | 1,282 | 2 | 958 | 10 | 66 | 5 | 34 | 5 | ... | | 58 | 9½ | ... | | 89 | 7½ | 12 | 6 | 54 | 0 | 83 | 3 | 51 | 11½ | 4,117 | 0½ |
| | 1892-93. | 1,039 | 6½ | 917 | 1 | 823 | 4¾ | 35 | 11 | 25 | ½ | ... | | 71 | 3 | ... | | 81 | 4 | 17 | 6 | 57 | 6½ | 70 | 10 | 47 | 2 | 3,186 | 7¼ |
| Thar and Párkar. | 1891-92, | ... | | 23 | 1 | 7 | 0 | 0 | 3* | ... | | ... | | 1 | 0* | ... | | ... | | ... | | ... | | 0 | 3 | ... | | 31 | 7 |
| | 1892-93. | 5 | 0 | 15 | 0 | 6 | 0 | ... | | ... | | ... | | 2 | 0 | ... | | 0 | 2 | ... | | ... | | ... | | ... | | 28 | 2 |
| Upper Sind Frontier ... | 1891-92. | 42 | 0½ | 138 | 1½ | 39 | 11 | 8 | 0½ | 5 | 3 | ... | | 8 | 7½ | ... | | 11 | 4 | 1 | 10 | 2 | 9 | 8 | 5 | ... | | 266 | 4 |
| | 1892-93. | 43 | 8½ | 88 | 10 | 48 | 1 | 5 | 5½ | 7 | 8 | ... | | 6 | 11 | ... | | 9 | 1 | 0 | 7 | 2 | 5½ | 2 | 4½ | 2 | 1 | 217 | 3 |
| Total ... | 1891-92. | 38,796 | 0 | 12,073 | 6½ | 6,732 | 2 | 646 | 2 | 330 | 2½ | 16 | 8½ | 454 | 5 | 48 | 0 | 1,070 | 2½ | 380 | 11½ | 1,323 | 8 | 1,482 | 6 | 317 | 9 | 63,672 | 3½ |
| | 1892-93. | 39,858 | 4 | 8,890 | 9⅜ | 5,823 | ½ | 329 | 5 | 247 | 10 | 1 | 0 | 364 | 4 | 26 | 8 | 948 | 1½ | 329 | 6 | 1,097 | 5 | 1,651 | 2 | 307 | 7 | 59,875 | 2⅜ |

* Erroneously included in last year's report under Whisky.

21. The figures for 1892-93 for the Karáchi District include 17,108 dozen quarts of beer supplied to troops.

22. The decrease is due to a large quantity of spirit having been consumed in the previous year during the prevalence of cholera.

Consumption of country liquor.

23. Details of the consumption of country liquor manufactured locally and imported from Uran during the past seven years are shown below, the figures for 1886-87 being entered for the purpose of comparing the present consumption with that in the last year of the farming system. In the first year of the new arrangement there was a falling off of 32,186 gallons, but since then there has been a progressive increase in consumption, and it will be observed that in the year under report the quantity of liquor disposed of has amounted to 152,616 against 102,310 in the first year of the introduction of the new system. The high figure of the current year does not necessarily indicate that the new system has stimulated habits of drinking; it shows rather that the sales are recovering from the check which they received by the sudden stoppage of the old system :—

| Name of District. | 1886-87. | 1887-88. | 1888-89. | 1889-90. | 1890-91. | 1891-92. | 1892-93. | Total. |
|---|---|---|---|---|---|---|---|---|
| | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. |
| Karáchi ... ... | 36,927 | 42,280 | 51,384 | 52,362 | 52,103 | 56,905 | 61,628 *60 | 3,53,589 60 |
| Hyderabad ... ... | 27,209 | 32,700 | 43,707 | 44,778 | 44,620 | 48,464 | 51,666 | 303,143 |
| Shikárpur ... ... | 46,144 | 20,803 | 21,690 | 24,616 | 25,428 | 30,025 | 30,426 | 199,132 |
| Thar and Párkar ... | 2,454 | 1,090 | 1,809 | 1,890 | 2,481 | 2,819 | 3,206 | 15,749 |
| Upper Sind Frontier . | 11,763 | 5,437 | 5,902 | 5,952 | 5,624 | 5,242 | 5,630 | 45,550 |
| Total for the whole Province ... | 134,496 | 102,310 | 124,492 | 129,598 | 130,256 | 143,455 | 152,616 | 917,223 |

* Shahjahanpur.

24. There is an increase in the consumption of liquor in the figures of the previous year in all the districts of the province.

Local statistics and remarks.

25. The system of administration continued uniform throughout the province.

Foreign liquor license fees.

26. Details of foreign liquor licenses granted during the past two years are given in Appendix A. There is no increase in the number of licenses, but the license fees realized exceed those of the previous year by Rs. 672-13-4.

27. Importers' and retail licenses are granted only in the Karáchi District. The former are issued only to firms doing a large business, and these firms are not permitted to sell less than 2 gallons of liquor at a time. Retail licenses are issued on payment of fees ranging from Rs. 500 to Rs. 700, and permit the sale of foreign spirit in any quantity, consumption on the premises being also allowed. Wholesale licenses are granted on the condition that the sale of liquor in quantities of less than a pint are not permissible and its consumption on the premises is prohibited. The fee for wholesale licenses varies from 50 to Rs. 500.

Country spirit license fees.

28. A comparative statement of the wholesale and retail country liquor licenses granted in the past two years is appended and marked B. The total number of licenses has decreased by 14, but there is an increase of Rs. 2,149-10-8, which is mainly due to the enhancement of the fees levied at Shikárpur and Lárkhána.

Distillery operations.

29. The quantity of liquor manufactured at the Kotri Distillery and also that imported from Uran during 1891-92 and 1892-93 are shown in Appendix C.

The following figures show the sales in the last two years of the strong and weak liquor of both kinds :—

| | 1891-92. | 1892-93. |
|---|---|---|
| *Kotri liquor.* | Gallons. | Gallons. |
| Below 22° U.P. ... ... | 6,099 | 4,413 |
| Above 22° U.P. ... ... | 97,615 | 107,369 |
| *Uran liquor.* | | |
| Below 22° U.P. ... ... | 30,913 4 | 31,619 3 |
| Above 22° U.P. ... ... | 8,827 5 | 9,154 6 |

From the above it will be seen that while there is an increase in the consumption of both the Kotri and Uran liquor the consumption of the Kotri weak liquor is on the decrease, because the people of Sind have much more taste for strong flavoured and spiced liquor than for weak liquor. The public distillery at Kotri in the Karáchi District established in 1887-88 on the commencement of the new system continues as reported last year to be under the control and direction of the Collector of Hyderabad and no change has taken place in the fee charged for licensing stills, *i.e.*, one rupee per gallon on the copacity of each still subject to a minimum of Rs. 40. The liquor manufactured is of two kinds:—

(1). Between 25° and 22° U. P. chargeable with duty at Rs. 3 per gallon. Liquor of this description consumed in the Thar and Párkar District is however liable to a special rate of Rs. 2-13-0 per gallon.

(2). Between London Proof and 12° U. P. chargeable with duty at Rs. 4 per gallon for all districts except Thar and Párkar, the rate for which is Rs. 3-13-0 per gallon.

The average strength of the liquor manufactured during the year was 6·3° U. P. for strong and 22·3° U.P. for weak liquor. The cost of manufacture during the year under report was as under :—

| | | Weak. | Strong. |
|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. |
| Plain per gallon ... | Pot still ... ... | 1 4 0 | 1 8 0 |
| | Worm still ... ... | 1 2 0 | 1 6 6 |
| Ordinary flavoured per gallon | Pot still ... ... | 1 6 0 | 1 10 0 |
| | Worm still ... ... | 1 4 0 | 1 8 0 |
| Highly spiced per gallon | Pot still ... | not distilled | 2 1 0 |
| | Worm still ... | not distilled | 1 14 0 |

The distillers charge on sales at their own prices, no maximum prices having been fixed by Government. The average rates generally charged by them during the past two years were as follows:—

| | | | Ex-duty. | |
|---|---|---|---|---|
| | | | Weak. | Strong. |
| | | | Rs. a. p. | Rs. a. p. |
| Plain spirit per gallon ... | Pot still ... | 1891-92 ... | 1 7 0 | 1 13 0 |
| | | 1892-93 ... | 1 7 0 | 1 11 6 |
| | Worm still | 1891-92 ... | 1 5 6 | 1 9 6 |
| | | 1892-93 ... | 1 6 0 | 1 10 0 |
| Flavoured spirit per gallon ... | Pot still | 1891-92 ... | 1 10 0 | 2 4 0 |
| | | 1892-93 ... | 1 9 6 | 1 13 6 |
| " | Worm still | 1891-92 ... | 1 7 6 | 1 11 6 |
| | | 1892-93 ... | 1 8 0 | 1 12 0 |

The maxima retail selling prices fixed are :—

| | Weak. | Strong. |
|---|---|---|
| Plain spirit per gallon ... ... | Rs. 1 8 0 | 2 0 0 |
| Flavoured... ... ... ... | „ 2 0 0 | 2 12 0 |

There were 13 distillers licensed during the year against 15 in the previous year. The number of stills used was 48 with an aggregate capacity of 3,553 gallons against 51 with an aggregate capacity of 3,495 last year. The fees realized amounted to Rs. 3,553 against Rs. 3,495 in 1891-92.

Offences against Abkári laws.

30. The number of offences against the Ábkári laws disposed of during the past two years are contrasted in the subjoined statement :—

| District. | 1891-92. | | | | | | | | | 1892-93. | | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of cases reported. | Number of persons concerned. | Number of persons arrested. | Number of persons convicted. | Number of persons who paid fine. | Number of persons who suffered imprisonment. | Amount of fine recovered. | Cases upset on appeal. | Reward paid to informers. | Number of cases reported. | Number of persons concerned. | Number of persons arrested. | Number of persons convicted. | Number of persons who paid fine. | Number of persons who suffered imprisonment. | Amount of fines recovered. | Cases upset on appeal. | Reward paid to informers. | |
| | | | | | | | Rs. a. p. | | Rs. a. p. | | | | | | | Rs. a. p. | | Rs. a. p. | |
| Karáchi .. .. | 6 | 6 | 6 | 5 | 5 | .. | 185 0 0 | .. | 35 0 0 | 24 | 26 | 26 | 22 | 20 | 2 | 361 0 3 | .. | 136 0 0 | |
| Hyderabad .. .. | 27 | 28 | 28 | 27 | 26 | 1 | 423 0 0 | .. | 50 0 0 | 32 | 32 | 32 | 31 | 29 | 2 | 639 0 0 | .. | 214 8 0 | |
| Shikárpur .. .. | 46 | 51 | 51 | 48 | 47 | 1 | 1,205 0 0 | *2 | 284 8 0 | 20 | 21 | 21 | 19 | 19 | 2 | 275 0 0 | .. | 107 8 0 | *1 reversed. 1 modified. |
| Thar and Párkar .. | 3 | 3 | 3 | 3 | 3 | .. | 75 0 0 | .. | 20 0 0 | 1 | 1 | 1 | 1 | 1 | .. | 5 0 0 | .. | .... | |
| Upper Sind Frontier. | 17 | 19 | 19 | 16 | 15 | 1 | 128 3 0 | .. | 58 3 0 | 12 | 15 | 15 | 10 | 8 | 2 | 205 0 0 | .. | 156 0 0 | |
| Total .. | 99 | 107 | 107 | 99 | 96 | 3 | 2,016 3 0 | 2 | 447 11 0 | 89 | 95 | 95 | 83 | 77 | 3 | 1,485 0 3 | .. | 614 0 0 | |

Of the offences shown in 1892-93, 2 were for the sale of liquor without a license, 18 were of illegal importation or possession of liquor, one was of extracting toddy, one was of illegal selling of European liquor of strength less than 15° U.P., the remaining being of illegal importation or possession of intoxicating drugs and of breaches of license conditions. There were no cases of illicit distillation.

30. The revised excise returns 1 to 5 prescribed by Government Resolution No. 5599, dated 3rd August 1893, are attached, and copies of them were sent to the Commissioner of Customs, Salt, Opium and Abkári, Bombay, with this office No. 2857, dated 27th November 1893.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

H. E. M. JAMES,
Commissioner in Sind.

# APPENDIX A.

## *Foreign Liquor Licenses.*

| District and Locality. | 1891-92. Importers' Licenses—Rs. 500, 200, 100 and 50. Rate. | No. | Fees realized. | Wholesale Licenses—1st Class Rs. 500, 2nd " " 400, 3rd " " 300, 4th " " 200, 5th " " 100 and Rs. 50. Rate. | No. | Fees realized. | Retail Licenses—Rs. 700, 600 and 500. Rate. | No. | Fees realized. | Hotel Refreshment-room and Billiard-room Licenses—Rs. 700, 100, 75, 50 and 25. Rate. | No. | Fees realized. | Total Licenses of all kinds. No. | Amount. | No. of shops excluding temporary stalls at the end of the year. | 1892-93. Importers' Licenses—Rs. 500, 200, 100 and 50. Rate. | No. | Fees realized. | Wholesale Licenses—1st class Rs. 500, 2nd " " 400, 3rd " " 300, 4th " " 200, 5th " " 100 and Rs. 50. Rate. | No. | Fees realized. | Retail Licenses—Rs. 700, 600 and 500. Rate. | No. | Fees realized. | Hotel, Refreshment-room and Billiard-room Licenses—Rs. 700, 600, 100, 75, 50 and 25. Rate. | No. | Fees realized. | Total Licenses of all kinds. No. | Amount. | No. of shops excluding temporary stalls at the end of the year. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Karáchi District.* | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Rs. a. p. | | Rs. a. p. | |
| Karáchi Town and Cantonment. | 500 | 1 | 500 | 400 | 2 | 800 | 700 | (a)5 | 3,151 | 700 | 2 | 1,400 | 50 | 8,927 | 28 | 500 | 2 | 1,000 | 400 | 1 | 400 | 700 | 4 | 2,800 | 700 | 2 | 1,404 0 0 | | | |
| | 100 | 1 | 100 | 300 | 5 | 1,502 | 600 | 1 | 601 | (a) 600 | 1 | 150 | | | | 100 | 1 | 100 | 300 | 6 | 1,803 | 600 | 1 | 600 | 600 | 1 | 601 0 0 | | | |
| | 50 | 5 | 250 | ... | ... | ... | ... | ... | ... | (a) 100 | 5 | 451 | | | | 50 | 5 | 250 | ... | ... | ... | ... | ... | ... | 100 | 4 | 401 0 0 | | | |
| | | | | | | | | | | (b) 1 | 22 | 22 | | | | | | | | | | | | | (a) 6 | 1 | 6 0 0 | 65 | 9,401 0 0 | 27 |
| | | | | | | | | | | | | | | | | | | | | | | | | | 4 | 1 | 4 0 0 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 1 | 2 0 0 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 35 | 35 0 0 | | | |
| Tatta (Jungshai) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 51 | 1 | 51 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 51 0 0 | 1 | 51 0 0 | |
| Kotri ... ... ... ... | ... | ... | .. | 300 | (a) 2 | 503 | ... | ... | ... | 50 | 3 | 153 | 10 | 661 | 8 | ... | ... | ... | 300 | 2 | 602 | ... | ... | ... | 50 | 3 | 154 0 0 | 5 | 756 0 0 | 10 |
| Mánjhand (Laki) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | (b) 1 | 5 | 5 | | | | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Dádú ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 27 | 1 | 27 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 25 0 0 | 1 | 25 0 0 | |
| | | | | | | | | | | 50 | 1 | 51 | 1 | 51 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 50 0 0 | 3 | 72 13 4 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | (a) 25 | 2 | 22 13 4 | | | |
| Total ... | ... | 7 | 850 | ... | 9 | 2,805 | ... | 6 | 3,752 | ... | 41 | 2,310 | 63 | 9,717 | 36 | ... | 8 | 1,350 | ... | 9 | 2,805 | ... | 5 | 3,400 | ... | 53 | 2,753 13 4 | 75 | 10,308 13 4 | 37 |
| *Hyderabad District.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hyderabad Town ... ... | ... | ... | ... | 500 | 1 | 1,908 | ... | ... | ... | 25 | 1 | 25 | 7 | 1,933 | 7 | ... | ... | ... | 500 | 1 | 2,110 | ... | ... | ... | ... | ... | ... | 7 | 2,110 0 0 | 7 |
| | | | | 400 | 1 | | | | | | | | | | | | | | 400 | 1 | | | | | | | | | |
| | | | | 300 | 2 | | | | | | | | | | | | | | 300 | 2 | | | | | | | | | |
| | | | | 200 | 2 | | | | | | | | | | | | | | 200 | 3 | | | | | | | | | |
| | | | | | 6 | | | | | | | | | | | | | | | 7 | | | | | | | | | |
| *Shikárpur District.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shikárpur ... ... ... | ... | ... | ... | 200 | 2 | 402 | ... | ... | ... | ... | ... | ... | 2 | 402 | | ... | ... | ... | 200 | 2 | 402 | ... | ... | ... | ... | ... | ... | 2 | 402 0 0 | 2 |
| Sukkur ... ... ... | ... | ... | ... | 400 | 4 | 1,663 | ... | ... | ... | 100 | 1 | 101 | 17 | 1,845 | 14 | ... | ... | ... | 400 | 4 | 1,604 | ... | ... | ... | 100 | 1 | 101 0 0 | 22 | 1,852 0 0 | 8 |
| | | | | | | | | | | 75 | 1 | 76 | | | | | | | | | | | | | 75 | 1 | 77 0 0 | | | |
| | | | | | | | | | | 50 | 1 | 51 | | | | | | | | | | | | | 50 | 1 | 51 0 0 | | | |
| | | | | | | | | | | (b) 5 | 1 | 5 | | | | | | | | | | | | | 5 | 1 | 5 0 0 | | | |
| | | | | | | | | | | (b) 1 | 9 | 9 | | | | | | | | | | | | | (b) 1 | 14 | 14 0 0 | | | |
| Ruk (Naushahro) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 54 | 1 | 54 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 51 0 0 | 1 | 51 0 0 | |
| Reti (Ubauro) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 27 | 1 | 27 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 27 0 0 | 1 | 27 0 0 | 3 |
| Lárkhána ... ... ... | ... | ... | ... | 200 | 1 | 201 | ... | ... | ... | ... | ... | ... | 1 | 201 | | ... | ... | ... | 200 | 1 | 202 | ... | ... | ... | ... | ... | ... | 1 | 202 0 0 | |
| Rádhan (Mehar) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 2 | 101 | 2 | 101 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Total ... | ... | ... | ... | ... | 7 | 2,206 | ... | ... | ... | ... | 17 | 424 | 24 | 2,630 | 14 | ... | ... | ... | ... | 7 | 2,208 | ... | ... | ... | ... | 20 | 326 0 0 | 27 | 2,534 0 0 | 13 |
| *Thár and Párkar.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Umarkot ... ... ... | ... | ... | ... | 50 | 1 | 50 | ... | ... | ... | ... | ... | ... | 1 | 50 | 1 | ... | ... | ... | 50 | 1 | 50 | ... | ... | ... | ... | ... | ... | 1 | 50 0 0 | 1 |
| *Upper Sind Frontier.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jacobabad ... ... ... | ... | ... | ... | 200 | 1 | 200 | ... | ... | ... | ... | ... | ... | 1 | 200 | 1 | ... | ... | ... | 200 | 1 | 200 | ... | ... | ... | ... | ... | ... | 1 | 200 0 0 | 1 |
| Total ... | ... | 7 | 850 | ... | 24 | 7,169 | ... | 6 | 3,752 | ... | 59 | 2,759 | 96 | 14,530 | 59 | ... | 8 | 1,350 | ... | 25 | 7,373 | ... | 5 | 3,400 | ... | 73 | 3,079 13 4 | 111 | 15,202 13 4 | 59 |

(a) Granted for broken periods. (b) Temporary stalls. *Note.*—The "fees realized" includes Agent's fees.

H. E. M. JAMES,
Commissioner in Sind.

# APPENDIX

## *Country Liquor*

| District and Locality. | 1891-92. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Wholesale Licenses, Rs. 50. | | | Retail Licenses Rs. 250, Rs. 200 and Rs. 150 for Karáchi, Hyderabad, Sukkur, Shikárpur and Rohri and at Fees ranging from Rs. 6 to Rs. 200 for other towns and rural villages. | | | Temporary Licenses. | | | Total. | | No. of shops, excluding temporary stalls, at the end of the year. |
| | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | No. | Amount. | |
| | | | Rs. a. p. | | | Rs. a. p. | | | Rs. a. p. | | Rs. a. p. | |
| ***Karáchi District.*** | | | | | | | | | | | | |
| Karáchi City and Cantonment ... ... ... ... | Nil ... | 7 | 8 0 0 Agent's fees. | 250 | 19 | 4,794 0 0 | 40 | 1 | 40 0 0 | 32 | 5,603 0 0 | 30 |
| | | | | 200 | 3 | 604 0 0 | 6 | 1 | 6 0 0 | | | |
| | | | | 150 | 1 | 151 0 0 | ... | ... | ... | | | |
| | | | | | 23 | 5,549 0 0 | | 2 | 46 0 0 | | | |
| Rest of the District ... ... | ... | 1 | ... | 200(*a*) | 4 | 708 0 0 | 10 | 1 | 10 0 0 | 46 | 2,718 0 0 | 45 |
| | | | | 100 | 4 | 407 0 0 | | | | | | |
| | | | | 80 | 3 | 243 0 0 | | | | | | |
| | | | | 75 | 4 | 301 0 0 | | | | | | |
| | | | | 50 | 15 | 764 0 0 | | | | | | |
| | | | | 40 | 1 | 41 0 0 | | | | | | |
| | | | | 25 | 8 | 205 0 0 | | | | | | |
| | | | | 12 | 2 | 26 0 0 | | | | | | |
| | | | | 10(*a*) | 1 | 6 0 0 | | | | | | |
| | | | | 6(*a*) | 2 | 7 0 0 | | | | | | |
| | | | | | 44 | 2,708 0 0 | | | | | | |
| Total ... | ... | 8 | 8 0 0 | ... | 67 | 8,257 0 0 | ... | 3 | 56 0 0 | 78 | 8,321 0 0 | 75 |
| ***Hyderabad District.*** | | | | | | | | | | | | |
| Hyderabad City and Cantonment ... ... ... ... | ... | ... | ... | 250 | 15 | (*b*)4,490 0 0 | ... | ... | ... | 18 | 4,490 0 0 | 18 |
| | | | | 150 | 3 | | | | | | | |
| Rest of the District ... ... | Nil ... | 2 | 3 0 0 Agent's fees. | 150 | 1 | 3,308 0 0 | ... | ... | ... | 81 | 3,811 0 0 | 81 |
| | | | | 100 | 16 | | | | | | | |
| | | | | 50 | 24 | | | | | | | |
| | | | | 25 | 21 | | | | | | | |
| | | | | 12 | 17 | | | | | | | |
| Total ... | ... | 2 | 3 0 0 | ... | 97 | 8,298 0 0 | ... | ... | ... | 99 | 8,301 0 0 | 99 |
| ***Shikárpur District.*** | | | | | | | | | | | | |
| Shikárpur Town ... ... | Nil ... | 1 | ... | 150 | 7 | 1,056 0 0 | ... | ... | ... | 8 | 1,056 0 0 | 8 |
| Sukkur Town ... ... ... | ... | 3 | ... | 250 | 11 | 2,757 0 0 | ... | ... | ... | 15 | 2,819 8 0 | 15 |
| Rohri ... ... ... ... | ... | ... | ... | 62½ | 1 | 62 8 0 | ... | ... | ... | 1 | 151 0 0 | 1 |
| | | | | 150 | 1 | 151 0 0 | ... | ... | ... | | | |
| Rest of the District ... ... | ... | 5 | ... | 50 | 10 | 1,554 8 0 | 5 | 1 | 5 0 0 | 68 | 1,559 8 0 | 67 |
| | | | | 40 | 3 | | | | | | | |
| | | | | 25 | 26 | | | | | | | |
| | | | | 15 | 3 | | | | | | | |
| | | | | 12½ | 5 | | | | | | | |
| | | | | 12 | 9 | | | | | | | |
| | | | | 6 | 6 | | | | | | | |
| Total ... | ... | 9 | ... | ... | 82 | 5,581 0 0 | ... | 1 | 5 0 0 | 92 | 5,586 0 0 | 91 |
| ***Thar and Párkar District.*** | | | | | | | | | | | | |
| Thar and Párkar ... ... | ... | ... | ... | 200 | 2 | 905 0 0 | 30 | 1 | 30 0 0 | 15 | 935 0 0 | 14 |
| | | | | 150 | 1 | | | | | | | |
| | | | | 75 | 1 | | | | | | | |
| | | | | 65 | 1 | | | | | | | |
| | | | | 50 | 2 | | | | | | | |
| | | | | 40 | 1 | | | | | | | |
| | | | | 25 | 1 | | | | | | | |
| | | | | 12 | 2 | | | | | | | |
| | | | | 6 | 3 | | | | | | | |
| | | | | | 14 | | | | | | | |
| ***Upper Sind Frontier District.*** | | | | | | | | | | | | |
| Jacobabad ... ... ... | ... | 1 | 1 0 0 Agent's fees. | 150 | 1 | 880 0 0 | ... | ... | ... | 12 | 881 0 0 | 12 |
| | | | | 125 | 1 | | | | | | | |
| | | | | 75 | 6 | | | | | | | |
| | | | | 50 | 3 | | | | | | | |
| Rest of the District ... ... | ... | 1 | 1 0 0 | 20 | 1 | 124 0 0 | ... | ... | ... | 13 | 125 0 0 | 13 |
| | | | | 12 | 6 | | | | | | | |
| | | | | 6 | 5 | | | | | | | |
| Total ... | ... | 2 | 2 0 0 | ... | 23 | 1,004 0 0 | ... | ... | ... | 25 | 1,006 0 0 | 25 |
| Grand Total ... | ... | 21 | 13 0 0 | ... | 283 | 24,045 0 0 | ... | 5 | 91 0 0 | 309 | 24,149 0 0 | 304 |

**B:**

*Licenses.*

| 1892-93. | | | | | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Wholesale Licenses, Rs. 50, | | | Retail Licenses Rs. 250, Rs. 200 and Rs. 150 for Karáchi, Hyderabad, Sukkur, Shikárpur, Rohri and Lárkhána, and at Fees ranging from Rs. 6 to Rs. 200 for other towns and rural villages. | | | Temporary Licenses. | | | Total. | | No. of shops, excluding temporary stalls at the end of the year. | |
| Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | No. | Amount. | | |
| | | Rs. a. p. | | | Rs. a. p. | | | Rs. a. p. | | Rs. a. p. | | |
| ... | 7 | 6 0 0 Agent's fees. | 250<br>200<br>150 | 22<br>1<br>2<br>25 | 6,046 0 0 | 40<br>7 | 1<br>1 | 40 0 0<br>7 0 0 | 34 | 6,099 0 0 | 32 | (a) For broken periods. |
| ... | ... | ... | 200<br>100<br>80<br>75<br>50<br>40<br>25<br>12<br>11½<br>10<br>8<br>6 | 4<br>4<br>3<br>4<br>16(a)<br>1<br>8<br>1<br>1<br>2<br>1<br>2<br>47 | 2,873 6 8 | 6 | 1 | 6 0 0 | 48 | 2,879 6 8 | 47 | |
| ... | 7 | 6 0 0 | ... | 72 | 8,919 6 8 | ... | 3 | 53 0 0 | 82 | 8,978 6 8 | 79 | |
| ... | ... | ... | 250<br>150 | 14<br>4 | 4,140 0 0 | ... | ... | ... | 18 | 4,140 0 0 | 18 | (b) Includes also Rs. 250 on account of a license cancelled and issued a second time during the year. |
| ... | 3 | 4 0 0 Agent's fees. | 200<br>150<br>100<br>50<br>25<br>12 | 2<br>6<br>11<br>11<br>26<br>15 | (c)3,874 8 0 | ... | ... | ... | 74 | 3,878 8 0 | 74 | (c) Includes also Rs. 12-8-0 on account of license cancelled and issued a second time during the year. |
| ... | 3 | 4 0 0 | ... | 89 | 8,014 8 0 | ... | ... | ... | 92 | 8,018 8 0 | 92 | |
| ... | ... | ... | 250 | 7 | 1,757 0 0 | ... | ... | ... | 7 | 1,757 0 0 | 7 | |
| ... | 3 | ... | 250 | 11 | 2,759 0 0 | ... | ... | ... | 15 | 2,946 8 0 | 15 | |
| ... | ... | ... | 187½ | 1 | 187 8 0 | ... | ... | ... | | | | |
| ... | ... | ... | 150 | 2 | 303 0 0 | ... | ... | ... | 2 | 303 0 0 | 2 | |
| ... | 5 | ... | 250<br>50<br>40<br>25<br>18¾<br>15<br>12½<br>12<br>6<br>8½ | 6<br>3<br>3<br>20<br>1<br>3<br>4<br>10<br>5<br>1 | 2,575 4 0 | 5<br>2 | 1<br>1 | 5 0 0<br>2 0 0 | 63 | 2,582 4 0 | 61 | |
| ... | 8 | ... | ... | 77 | 7,581 12 0 | ... | 2 | 7 0 0 | 87 | 7,588 12 0 | 85 | |
| ... | ... | ... | 200<br>150<br>75<br>65<br>50<br>25<br>12<br>6 | 2<br>1<br>2<br>1<br>1<br>2<br>2<br>2<br>13 | 912 0 0 | ... | ... | ... | 13 | 912 0 0 | 13 | |
| ... | 1 | 7 0 0 | 150<br>125<br>100<br>75<br>50 | 1<br>1<br>1<br>3<br>1 | 650 0 0 | ... | ... | ... | 8 | 657 0 0 | 8 | |
| ... | 1 | 3 0 0 | 25<br>20<br>12<br>6 | 1<br>1<br>6<br>4 | 141 0 0 | ... | ... | ... | 13 | 144 0 0 | 13 | |
| ... | 2 | 10 0 0 | ... | 19 | 791 0 0 | ... | ... | ... | 21 | 801 0 0 | 21 | |
| ... | 20 | 20 0 0 | ... | 270 | 26,218 10 8 | ... | 5 | 60 0 0 | 295 | 26,298 10 8 | 290 | |

H. E. M. JAMES,
Commissioner in Sind.

# APPENDIX C.

| District. | 1891-92. | | | | | | | | | | 1892-93. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Country Liquor issued from the Kotri Distillery. | | | | Mowra Liquor imported from the Uran Distillery. | | | | Total. | | Country Liquor issued from the Kotri Distillery. | |
| | Below 22° U. P. | | Above 22° U. P. | | Below 22° U. P. | | Above 22° U. P. | | | | Below 22° U. P. | |
| | Quantity. | Duty at the rate of Rs. 3 per Gallon. | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Quantity. | Duty at the rate of Rs. 3 per Gallon. | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Liquor. | Duty realization. | Quantity. | Duty at the rate of Rs. 3 per Gallon. |
| | Gallons. | Rs. a. p. | Gallons. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. |
| Karáchi ... ... ... | 884 | 2,652 0 0 | 25,929 | 1,03,716 0 0 | 25,683 6 | 77,051 4 0 | 4,393 1 | 17,592 8 0 | 56,904 7 | 2,01,041 12 0 | 728 0 | 2,184 0 0 |
| Hyderabad ... ... | 1,570 | 4,710 0 0 | 43,094 | 1,72,376 0 0 | 3,169 4 | 9,508 8 0 | 630 6 | 2,523 0 0 | 48,464 2 | 1,89,117 8 0 | 924 0 | 2,772 0 0 |
| Shikárpur... ... ... | 2,414 | 7,242 0 0 | 23,407 | 93,628 0 0 | 1,257 7 | 3,773 10 0 | 2,945 6½ | 11,783 5 4 | 30,024 5½ | 1,16,426 15 4 | 1,692 4 | 5,077 3 0 |
| Thar and Párkar... ... | 204 | At Rs. 2-13-0 per gallon. 573 12 0 | 2,615 | At Rs. 3-13-0 per gallon. 9,969 11 0 | ... | ..... | ... | ..... | 2,819 0 | 10,543 7 0 | 125 0 | 351 9 0 |
| Upper Sind Frontier ... | 1,017 | At Rs. 3 per gallon. 3,051 0 0 | 2,570 | At Rs. 4 per gallon. 10,280 0 0 | 802 3 | 2,407 2 0 | 852 7½ | 3,411 10 8 | 5,242 2½ | 19,149 12 8 | 943 4 | 2,830 8 0 |
| Total ... | 6,099 | 18,258 12 0 | 97,615 | 3,89,969 11 0 | 30,913 4 | 92,740 8 0 | 8,827 5 | 35,310 8 0 | 1,43,455 1 | 5,36,279 7 0 | 4,413 0 | 13,215 9 0 |

| District. | 1892-93—*continued.* | | | | | | Contrast. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Country Liquor issued from the Kotri Distillery—*continued.* | | Mowra Liquor imported from the Uran Distillery. | | | Total. | Increase. | | Decrease. | |
| | Above 22° U. P. | | Below 22° U. P. | | Above 22° U. P. | | | | | |
| | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Quantity. | Duty at the rate of Rs. 3 per Gallon. | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Liquor. | Duty realization. | Liquor. | Duty realization. | Liquor. | Duty realization. |
| | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gall. pts. | Rs. a. p. | Gallons. | Rs. a. p. |
| Karáchi ... ... ... | 28,954 0 | 1,15,816 0 0 | 27,300 6 | 81,902 4 0 | 4,645 2 | 18,591 0 0 | 61,628 0<br>(a) 60 0 | 2,18,483 4 0<br>585 0 0 | 4,723 1<br>(a) 60 0 | 17,441 8 0<br>585 0 0 | ... | ..... |
| Hyderabad ... ... | 46,630 0 | 1,86,520 0 0 | 3,109 1 | 9,327 6 0 | 1,003 0 | 4,012 0 0 | 51,666 1 | 2,02,631 6 0 | 3,201 7 | 13,513 14 0 | ... | ..... |
| Shikárpur... ... ... | 25,110 4 | 1,00,442 0 0 | 871 0 | 2,613 0 0 | 2,752 3 | 11,009 8 0 | 30,426 3 | 1,19,142 0 0 | 401 5½ | 2,715 0 8 | ... | ..... |
| Thar and Párkar... ... | 3,081 0 | 11,746 5 0 | ... | ..... | ... | ..... | 3,206 0 | 12,097 14 0 | 387 0 | 1,554 7 0 | ... | ..... |
| Upper Sind Frontier ... | 3,593 4 | 14,374 0 0 | 338 4 | 1,015 8 0 | 754 1 | 3,016 8 0 | 5,629 5 | 21,236 8 0 | 387 2½ | 2,086 11 4 | ... | ..... |
| Total ... | 1,07,369 0 | 4,28,898 5 0 | 31,619 3 | 94,858 2 0 | 9,154 6 | 36,619 0 0 | 1,52,616 1 | 5,74,176 0 0 | 9,161 0<br>(a) 60 0 | 37,876 9 0<br>585 0 0 | ... | ..... |

(a) Shahjahanpur liquor at Rs. 9-12-0 per gallon.

H. E. M. JAMES,
Commissioner in Sind.

# IMPERIAL FORM No. 1.

## EXCISE REVENUE AND NET REVENUE OF 1892-93.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DISTRICT. | IMPORTED LIQUORS. | SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRIT. | | | | COUNTRY SPIRITS AND FERMENTED LIQUORS. | | | | | | | | OPIUM AND ITS PREPARATIONS INCLUDING POPPY HEADS. | | | | | DRUGS OTHER THAN OPIUM. Gánja, Bhang, &c. | | | FINES, FORFEITURE AND MISCELLANEOUS. | | | | | GRAND TOTAL | TOTAL CHARGES AS IN FORM 2. | NET REVENUE IN THE YEAR. | REMARKS. |
| | License Fees. | Duty on Spirits. | Duty on Malt Liquors. | License Fees. | Total. | Still-head Duty. | Proceeds of Outstill Farms. | License Fees for sale of Country Spirits. | Deficiency in minimum guaranteed Revenue for Still-head Duty. | Tree Tax. | Toddy-shop License Fees | Deficiency in minimum Guaranteed Revenue for Tree Tax. | Total. | Duty. | License Fees. | Deficiency in minimum Guaranteed Vend. | Gain on Sale-proceeds of Opium. | Total. | Fees on Permits. | License Fees. | Total. | Fines and Forfeitures under A'bkári Act. | Fines and Forfeitures under Opium Act. | Other items, A'bkári Revenue. | Other items, Excise Opium Revenue. | Total. | | | | |
| | Rs. | Rs. | | | Rs. | Rs. | | Rs. | | | Rs. | | Rs. | Rs. | | | | Rs. | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Karáchi ... ... | 10,308 | 585 | ... | ... | 585 | 2,18,483 | ... | 8,978 | .... | ... | 852 | ... | 2,28,313 | 44,606 | ... | ... | ... | 44,606 | ... | 50,000 | 50,000 | 3 | ... | ... | 3,000 | 3,003 | 3,36,815 | 6,568 | 3,30,247 | Duty on opium has been calculated at the rate of Rs. 20 per seer. |
| Hyderabad ... ... | 2,110 | ... | ... | ... | ... | 2,02,631 | ... | (a) 8,078 | ... | ... | ... | ... | 2,10,709 | 68,962 | ... | ... | ... | 68,962 | ... | (a) 30,004 | (a) 30,004 | 69 | ... | (b) 3,579 | 3,512 | 7,160 | 3,18,945 | 11,704 | 3,07,241 | (a) Includes Rs. 63, *i.e.*, 59 and Rs. 4 on account of over-collections which were refunded—*vide* column 6 of Statement No. 2. |
| Shikárpur ... .. | 2,534 | ... | ... | ... | ... | 1,19,142 | .. | 7,589 | ... | ... | ... | ... | 1,26,731 | 31,780 | ... | ... | .. | 31,780 | ... | 73,700 | 73,700 | 166 | 19 | ... | 1,620 | 1,805 | 2,36,550 | 3,530 | 2,33,020 | (b) Includes Rs. 3,554 on account of license fee for stills licensed and Rs. 25 on account of sale-proceeds of liquor account books. |
| Thar and Párkar ... | 50 | ... | ... | ... | ... | 12,098 | ... | 912 | ... | ... | ... | ... | 13,010 | 35,155 | ... | ... | ... | 35,155 | ... | 3,500 | 3,500 | ... | ... | ... | 2,160 | 2,160 | 53,875 | 1,414 | 52,461 | The figures entered in column 26 represent the contribution recovered from the opium farmers on account of opium police. |
| Upper Sind Frontier ... | 200 | ... | ... | ... | ... | 21,236 | ... | 801 | ... | ... | ... | ... | 22,037 | 4,179 | ... | ... | ... | 4,179 | ... | 8,110 | 8,110 | ... | 100 | 32 | 486 | 618 | 35,144 | 414 | 34,730 | |
| Total .... | 15,202 | 585 | ... | ... | 585 | 5,73,590 | ... | 26,358 | ... | ... | 852 | ... | 6,00,800 | 1,84,682 | ... | ... | ... | 1,84,682 | ... | 1,65,314 | 1,65,314 | 238 | 119 | 3,611 | 10,778 | 14,746 | 9,81,329 | 23,630 | 9,57,699 | |

H. E. M. JAMES,
Commissioner in Sind.

## IMPERIAL FORM No. 2.

*Excise Charges of 1892-93.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| District. | Detail of Charges during the year. | | | | | Grand Total Charges. | Remarks. |
| | Establishment. | Travelling Allowance. | Supplies and Services. | Contingencies. | Refunds. | | |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| Karáchi ... ... ... | 3,399 1 9 | 180 0 0 | ..... | 0 6 0 | ..... | 3,579 7 9 | Abkári Establishment. |
| | 2,352 9 10 | 636 5 8 | ..... | ..... | ..... | 2,988 15 6 | Opium Establishment. |
| Hyderabad ... ... ... | 8,563 2 8 | 0 4 0 | 22 0 0 | 271 3 0 | 63 0 0 | 8,919 9 8 | Abkári Establishment. |
| | 1,800 12 6 | 694 0 2 | 156 7 3 | 133 6 0 | ..... | 2,784 9 11 | Opium Establishment. |
| Shikárpur ... ... ... | 1,955 13 9 | 41 11 5 | ..... | 45 13 6 | ..... | 2,043 6 8 | Abkári Establishment. |
| | 924 0 0 | 340 10 6 | ..... | 220 14 0 | 1 0 0 | 1,486 8 6 | Opium Establishment. |
| Thar and Párkar ... ... | 933 10 0 | 402 9 0 | ..... | 78 5 0 | ..... | 1,414 8 0 | Opium Establishment. |
| Upper Sind Frontier ... ... | 255 12 0 | 106 8 4 | 22 0 0 | 29 10 0 | ..... | 413 14 4 | Opium Establishment. |
| Total Charges for the year ... | 20,184 14 6 | 2,402 1 1 | 200 7 3 | 779 9 6 | 64 0 0 | 23,631 0 4 | |

H. E. M. JAMES,
Commissioner in Sind.

# IMPERIAL FORM No. 3.

## *Manufactories, Licenses and Shops.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Manufacture of Liquor. Number of | | | | | Vend of Liquor and Drugs. | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Number of Wholesale Licenses for sale of | | | | | Number of special Licenses for retail sale of Liquors, otherwise than in ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers. | | | | | Numbers of Shops licensed to sell by retail. | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | Country Fermented Liquor (Toddy). | | | | | Opium and its preparations. | | | | | |
| District. | Breweries. | Distilleries for the manufacture of Spirit paying duty at higher rates than ordinary Country Spirits. | Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and Molassis Spirit. | Country Spirit Distilleries. Central Distilleries, public or private. Toddy Spirit. | Out-stills. | European Liquors imported or manufactured in India. | Country Spirit. | Country Fermented Liquor (Toddy). | Opium and its preparations. | Drugs other than Opium. | Hotels. | Ordinary Refreshment-rooms and Stalls. | Railway Refreshment Rooms. | Travellers' Bungalows. | Temporary Refreshment Stalls. | European Liquors imported or manufactured in India. | Country Spirit. | Domestic Consumption Licenses. | Hawking Licenses. | Tree-foot Booth Licenses. | Toddy-Shop Licenses. | Total. | Raw Opium. | Madat and Chandol, and other preparations of Opium. | Total of columns 24 and 25. | For medical purposes (Druggist's Permits and the like). | Drugs other than Opium (Bhang, Ganja, &c.). | Remarks. |
| Karáchi ... ... ... | ... | ... | ... | ... | ... | 9 | 7 | ... | ... | ... | 6 | 3 | 3 | ... | (*a*)41 | 5 | (*b*)75 | ... | ... | ... | 9 | 9 | 82 | ... | 82 | 6 | 141 | (*a*) Includes 3 licenses given for broken periods. (*b*) Includes 3 temporary licenses. |
| Hyderabad ... ... | ... | ... | (*c*) 1 | ... | ... | 7 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 89 | ... | ... | ... | ... | ... | 99 | ... | 99 | ... | 136 | (*c*) No. of stills licensed 48. |
| Shikárpur... ... ... | ... | ... | ... | ... | ... | 7 | 8 | ... | ... | ... | ... | 3 | 3 | ... | 14 | ... | (*d*)79 | ... | ... | ... | ... | ... | 62 | ... | 62 | ... | 246 | (*d*) Includes 2 temporary licenses. |
| Thar and Párkar... ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 13 | ... | ... | ... | ... | ... | 47 | ... | 47 | ... | 29 | The licenses entered in column 28 covers the sale of bhang, ganja, charas and majum. |
| Upper Sind Frontier ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 19 | ... | ... | ... | ... | ... | 11 | ... | 11 | ... | 49 | |
| Total ... | ... | ... | 1 | ... | ... | 25 | 20 | ... | ... | ... | 6 | 6 | 6 | ... | 55 | 5 | 275 | ... | ... | ... | 9 | 9 | 301 | ... | 301 | 6 | 601 | |

*Note.*—When one license covers the sale of more than one kind of liquor or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for remarks.

H. E. M. JAMES,
Commissioner in Sind.

# IMPERIAL FORM No. 4.

*Duty and Consumption.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | 17 | 18 | 19 | 20 | | | 21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits. | | | | | | | | | | Country Spirits issued from Central Distilleries, public or private. | | | | | | Opium and its preparations. | | | Other Drugs. | | | |
| | Ordinary Spirits. | | Spirits of Wine. | | Methylated Spirits of Wine. | | Perfumed Spirits. | | Malt Liquor. | | Issues of Imperial Gallons. | | | | Rates of duty. | | Issues in sers (1 ser=2lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail). | Prices per ser (2 lbs. of 40 tolas each), | | Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each). | | | |
| District. | Issues at average strength of ( ) degrees Imperial Gallon. | Rate of duty per Imperial Gallon of ( ) London Proof. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon of ( ) London Proof. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon. | At strength between 22° U. P. and 25° U. P. | At strength between 12° U. P. and London Proof. | At strength of | Equivalent of London Proof of the total of columns 12, 13 and 14. | Strength. | Per gallon. | | Wholesale, that is, price at which Opium is sold from the Treasury. | Retail average price at which retail Vendors sell. | Bhâng. | Gânja. | Other sorts. | Remarks. |
| | | | | Rs. a. p. | | | | | | | Gls. p. | Gls. p. | | | | Rs. a. p. | S. T. G. | Rs. a. | Rs. a. p. | | | | |
| Karáchi... ... | ... | ... | 60 | 9 12 0 | ... | ... | ... | ... | ... | ... | 28,028 6 | 33,599 2 | ... | 53,025 $2_{100}^{31}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | 2,230 24 $10\frac{1}{2}$ | 20 0 | 24 10 0 | 22,867 | 2,407 | 3,176 | Charas ... ... 3,170<br>Majum ... ... 6<br>3,176 |
| | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | |
| Hyderabad ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4,033 1 | 47,633 0 | ... | 47,860 $2_{100}^{12}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | 3,448 7 0 | 20 0 | 25 0 0 | 37,357 | 1,034 | 679 | Charas ... ... 678<br>Majum ... ... 1<br>679 |
| | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | |
| Shikárpur ... | .. | ... | .. | ... | ... | ... | ... | ... | ... | ... | 2,563 4 | 27,862 7 | ... | 28,152 $1_{100}^{44}$ | Between 22° U. P. and 25° U. p. | 3 0 0 | 1,589 0 0 | 20 0 | 25 0 0 | 1,16,112 | 13 | 999 | Charas ... ... 977<br>Majum ... ... 22<br>999 |
| | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | |
| Thar and Párkar | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | 125 0 | 3,081 0 | .. | 2,291 $6_{100}^{12}$ | Between 22° U. P. and 25° U. P. | 2 13 0 | 1,757 61 45 | 20 0 | 25 0 0 | T. 3,325-65 | T. 466-59 | 81-16½ | Charas. |
| | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 3 13 0 | | | | | | | |
| Upper Sind Frontier. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,282 0 | 4,347 5 | ... | 5,067 $2_{100}^{38}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | 208 76 0 | 20 0 | 25 0 0 | 13,426-42 | ... | 498-49 | Charas. |
| | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | |
| Total ... | ... | ... | 60 | 9 12 0 | ... | ... | ... | ... | ... | ... | 36,032 3 | 1,16,523 6 | ... | 1,37,096 $6_{100}^{37}$ | ..... | ... | 9,234 8 $146\frac{1}{4}$ | ... | ... | 1,93,583-27 | 3,920-59 | 5,439-65½ | The figures entered in column 15 have been calculated on the mean strength in each case, *i. e.*, liquor from 23° U. P. to 25° U. P. has been taken at $23\frac{1}{2}$° U. P. and from 12° U. P. to London Proof at 6° U. P. |

H. E. M. JAMES,
Commissioner in Sind.

# IMPERIAL FORM 5.

*Incidence of Consumption.*

| 1 | 2 | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| District. | Population. | | | | Number of persons per Retail Shop for sale of | | | | Gross Excise Receipts per ten thousand of total population to nearest rupee. | | | Net Excise Revenue from all sources per ten thousand of total population : *see* column 30 of Form 1. | Remarks. |
| | | | | | Liquors. | | Drugs. | | | | | | |
| | Hindus. | Musalmans. | Others. | Total. | Country Spirits, column 18 of Form 3. | Country fermented liquors, column 23 of Form 3. | Opium and its preparations, column 26 of Form 3. | Other Drugs, column 28 of Form 3. | From Spirits and Fermented Liquors, total of columns 2, 6 and 14 of Form 1. | From Opium and its preparations, column 19 of Form 1. | From Drugs other than Opium, column 22 of Form 1. | | |
| | | | | | | | | | Rs. | Rs. | Rs. | Rs. | |
| Karáchi ... ... ... | 1,00,547 | 4,53,188 | 11,145 | 5,64,880 | 7,532 | 62,764 | 6,889 | 4,006 | 4,235 | 790 | 885 | 5,846 | |
| Hyderabad ... ... | 1,85,625 | 7,13,000 | 20,021 | 9,18,646 | 10,322 | ... | 9,279 | 6,755 | 2,317 | 751 | 327 | 3,344 | |
| Shikárpur ... ... | 1,82,905 | 7,28,661 | 3,931 | 9,15,497 | 11,589 | ... | 14,766 | 3,722 | 1,412 | 347 | 805 | 2,545 | |
| Thar and Párkar ... | 79,853 | 1,64,890 | 53,460 | 2,98,203 | 22,939 | ... | 6,345 | 10,283 | 438 | 1,179 | 117 | 1,759 | |
| Upper Sind Frontier ... | 18,606 | 1,55,408 | 534 | 1,74,548 | 9,187 | ... | 15,686 | 3,562 | 1,274 | 239 | 465 | 1,990 | |
| Total ... | 5,67,536 | 22,15,147 | 89,091 | 28,71,774 | 10,443 | 3,19,086 | 9,541 | 4,778 | 2,147 | 643 | 576 | 3,335 | |

H. E. M. JAMES,
Commissioner in Sind.

# ADEN.

No. 319 of 1893.

Revenue Department.

From

Brigadier-General J. JOPP,
Political Resident, Aden;

To

The SECRETARY to GOVERNMENT,
Bombay.

*Aden Residency, the 29th August 1893.*

Sir,

I have the honour to forward herewith the annual report on the working of the A'bkári Department at Aden for the year ended 31st July 1893.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN JOPP, Brigadier-General,
Political Resident.

# REPORT ON THE WORKING OF THE ABKA'RI DEPARTMENT, AT ADEN, FOR THE REVENUE YEAR 1892-93.

## *Revenue and Expenditure.*

1. The gross realisations for the revenue year ending 31st July 1893 amounted to Rs. 30,287, representing an increase of Rs. 2,554, or 9·21 per cent., as compared with the figures for 1891-92. The expenditure for the year under report was Rs. 6,895 as against Rs. 6,396 in 1891-92; the balance in favour of Government for 1892-93 is Rs. 23,392, as opposed to Rs. 21,337 obtained in 1891-92.

2. The following table represents the above :—

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| *Receipts.* | Rs. | Rs. | Rs. | Rs. |
| Still-head duty and license-fees on country liquor ... ... ... | 20,233 | 23,083 | 2,850 | ... |
| Fees on licenses for the sale of imported liquor ... ... ... | 5,400 | 5,400 | ... | ... |
| Fees on licenses for the sale of drugs ... | 2,100 | 1,804 | ... | 296 |
| Fines and confiscations ... ... | ... | ... | ... | ... |
| Total Receipts ... | 27,733 | 30,287 | 2,554 | ... |
| *Expenditure.* | | | | |
| Establishment ... ... ... | 5,834 | 5,834 | ... | ... |
| Contingencies ... ... ... | 562 | 1,061 | 499 | ... |
| Total Expenditure ... | 6,396 | 6,895 | 499 | ... |
| Gross Profits ... | 21,337 | 23,392 | 2,055 | ... |

3. The increase in the still-head duty is attributed to the larger consumption of country liquor in Aden in the year under report than that in the previous year.

## *Sources of Ábkári Revenue.*

4. These remain the same as hitherto and are detailed in the foregoing table :—

## *Licenses for the retail of imported Foreign Wines, Spirits, &c.*

5. Twelve licenses at Rs. 450 per license were issued during the year under report, being the same number as last year, and realised Rs. 5,400.

## *Country Liquor.*

6. The following is a comparative statement of the quantities of country liquor manufactured and issued during the years 1891-92 and 1892-93 :—

| | Date Liquor. | | | |
|---|---|---|---|---|
| | 1891-92. | | 1892-93. | |
| | 25° U.P. | 50° U. P. | 25° U. P. | 50° U. P. |
| | | Gallons. | | Gallons. |
| Balance on 1st August ... ... | ... | 390 | ... | 412 |
| Manufactured during ... ... | ... | 8,972 | ... | 10,567 |
| Issued during ... ... ... | ... | 8,950 | ... | 10,375 |
| Balance 1st August ... ... | ... | 412 | ... | 604 |

7. This country or date-liquor continues to be the favourite drink and is chiefly consumed by Jews and a few Indians and Arabs. The Somális may be said not to indulge in the use of any intoxicating liquor.

8. The receipts from country liquor may be divided as follows:—

| | 1891-92. | | | 1892-93. | | |
|---|---|---|---|---|---|---|
| | Rs. | a. | p. | Rs. | a. | p. |
| License-fees ... ... ... ... | 2,333 | 5 | 4 | 2,333 | 5 | 4 |
| Still-head duty ... ... { 25° U. P. ... | ..... | | | ..... | | |
| { 50° U. P. ... | 17,900 | 0 | 0 | 20,750 | 0 | 0 |
| Total ... | 20,233 | 5 | 4 | 23,083 | 5 | 4 |

The scale of retail prices is as follows :—

| | Per Imperial Gallon. | | | Per Imperial Dram. | | |
|---|---|---|---|---|---|---|
| | Rs. | a. | p. | Rs. | a. | p. |
| 25° U. P. ... ... ... ... | 5 | 8 | 0 | 0 | 1 | 10 |
| 50° U. P. ... ... ... ... | 3 | 12 | 0 | 0 | 1 | 3 |

*Duties performed by Establishment.*

9. The duties performed by the establishment were the same as described in the report for 1891-92 as were also the constitution and cost.

*Conduct.*

10. The conduct of the force on the whole has been satisfactory.

*Smuggling.*

11. No smuggling or breach of rules was detected during the year under report.

*Intoxicating Drugs.*

12. The consumption of each of the different kinds of intoxicating drugs during the year under report was as follows :—

| Names of Drugs. | Quantity. | | | | | |
|---|---|---|---|---|---|---|
| | T. | cwt. | q. | lbs. | oz. | drs. |
| Gánja ... ... ... | 0 | 10 | 1 | 0 | 0 | 0 |
| Charas ... ... ... | 0 | 0 | 0 | 0 | 0 | 0 |
| Bháng ... ... ... | 0 | 1 | 0 | 17 | 0 | 0 |
| Opium ... ... ... | 0 | 1 | 0 | 27 | 7 | 12 |
| Chandul and Madad ... | 0 | 9 | 0 | 0 | 0 | 0 |
| Total ... | 0 | 12 | 2 | 16 | 7 | 12 |

This shows a decrease of 7 cwt. 2 qrs. 16 lbs. 13 ozs. and 8 drs. as compared with that consumed in 1891-92. The decrease is in the consumption of gánja and bháng, that for gánja by 4 cwt. 2 qrs. 14 lbs., and bháng 2 cwt. 3 qrs. 22 lbs. There is an increase in the consumption of opium by 20 lbs. 2 ozs. 8 drams on the previous year, attributed to the license for the sale of madad and chandul being discontinued—*vide* Bombay Commissioner of Customs, Salt. Opium and A'bkári's letter No. 3722, dated 19th July 1892.

A. B. SANGSTER, Lieut.,
Collector of A'bkári.

*Ábkári Office,*
*Aden, 23rd August 1893.*

*A'bkári: Reports on the Administration of the —— Department in the Bombay Presidency, including Sind and Aden, for the revenue year* 1892-93.

No. 4489.

REVENUE DEPARTMENT.

Bombay Castle, 21st May 1894.

Letter from the Commissioner of Customs, Salt, Opium, and A'bkári, No. 6387, dated 16th December 1893—Submitting the report on the administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1892-93, ended on the 31st July 1893.

Letter from the Commissioner in Sind, No. 133, dated 15th January 1894—Submitting the report on the administration of the A'bkári Department of the Province of Sind for the revenue year 1892-93, ended on the 31st July 1893.

Letter from the Political Resident, Aden, No. 319, dated 29th August 1893—Submitting the report on the working of the A'bkári Department at Aden for the revenue year 1892-93, ended on the 31st July 1893.

RESOLUTION.—In the Presidency proper the most noteworthy feature in the year's administration was the passing of the Mhowra Act, by which power was given to control all transactions regarding mhowra flowers in the districts of Thána and Kolába. As the provisions of the Act were not strictly enforced during the short period between its introduction and the close of the year, no full account of its working could be given, but the Commissioner remarks that the result has been generally beneficial in the matter of checking illicit distillation. In other respects the only changes of importance were the introduction of mhowra spirit into the Ratnágiri and Kánara districts to be sold concurrently with toddy spirit according to demand, and the assimilation of the toddy farm system in Ahmedabad, Cambay and part of the Mándvi táluka to that in force in Surat.

2. The financial results of the year's working are shown in the following table and compared with the figures of the preceding year:—

| | Presidency proper. | | Sind. | | Aden. | | Total. | |
|---|---|---|---|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| I.—Intoxicating Drugs ... | 1,33,328 | 1,40,714 | 1,41,635 | 1,65,310 | 2,100 | 1,804 | 2,77,063 | 3,07,828 |
| II.—Imported Foreign Liquor, &c. ... ... | 1,27,469 | 1,39,168 | 14,530 | 15,203 | 5,400 | 5,400 | 1,47,399 | 1,59,771 |
| III.—Country Liquor (including Toddy) ... ... | 79,16,478 | 80,96,036 | 5,64,974 | 6,04,880 | 20,233 | 23,083 | 85,01,685 | 87,23,999 |
| IV.—Miscellaneous ... ... | 1,41,258 | 1,40,293 | 166 | 295 | ... | ... | 1,41,424 | 1,40,588 |
| Total ... | 83,18,533 | 85,16,211 | 7,21,305 | 7,85,688 | 27,733 | 30,287 | 90,67,571 | 93,32,186 |

The only noticeable increase under the first head is found in Sind, chiefly in the districts of Karáchi and Shikárpur, and this is not explained by the Commissioner, though a further increase in the current year has been estimated for. The variations in the miscellaneous receipts do not require notice. The increase under the second head is reported to be due, in the Presidency proper, entirely to the greater quantity of malt-liquor issued from the Dápuri Brewery, and in Sind to a large number of licenses being issued. In other parts of the Presidency the receipts are small and the variations of little importance. A few changes were made in the rates of still-head duty and tree-tax. In Bombay City the duty on toddy spirit was raised by annas 2 and 1 on 25° and 60° U.P. liquor respectively, and in Ratnágiri and Kánara there was an increase of 1 anna and 4 pies and 8 pies on the same classes of liquor. The tree-tax was raised considerably in Ahmedabad, Kánara, and Ratnágiri, and slightly in Broach, while in

Surat the tax on trees tapped by the káliparaj was increased from 6 to 8 annas. No change of any importance is reported from Sind, with the exception of the enhancement in the license fees for the sale of country liquor in Shikárpur and Lárkhána.

3. The country liquor revenue of the Presidency proper for the last two years is shown below under the usual heads:—

| | 1891-92. | 1892-93. |
|---|---|---|
| | Rs. | Rs. |
| 1. Spirit and Toddy ... ... ... | 2,08,446 | 2,05,302 |
| 2. Spirit ... ... ... ... ... | 65,00,537 | 66,31,520 |
| 3. Toddy ... ... ... ... ... | 12,07,495 | 12,59,214 |
| | 79,16,478 | 80,96,036 |

The principal variations are noticed below.

4. In the Town and Island of Bombay the number of trees tapped showed a falling off of 263, and to this cause the decrease under the first head of revenue shown in the last paragraph which consists of toddy receipts in the Presidency town only is attributable. The average yield per tree, however, was 95·5 gallons against 81·5 in the preceding year, and the actual quantity of toddy spirit distilled exceeded that of 1891-92 by 9,331 gallons. A very much larger quantity of raw toddy was available for consumption. No explanation of the increased yield has been given, but it is presumed that the season was favourable. The figures for mhowra spirit have not been given separately, but although a large quantity of toddy spirit was manufactured and the average consumption remained about the same, the imports of mhowra spirit are said to have increased. Imports of ale, beer, and other fermented liquors into the Port of Bombay showed a considerable increase, and in view of this the great reduction of sales in Bombay City from 229,697 to 132,611 gallons should not have been passed over without remark. The Commissioner should be requested to ascertain and report the cause of this, if possible.

5. In Thána and Kolába the receipts on account of still-head duty rose very largely, and this is explained to be partly due to stocks for the monsoon months being removed towards the end of the year under report—a convenient procedure which was rendered possible owing to the grant of the spirit farm for three years instead of one. The actual sales in the two districts increased by 2,782 and 6,356 gallons respectively. In Thána the number of offences against the A'bkári laws was 1,088, and in Kolába 123, against 687 and 45 respectively in the previous year. The cases under the Mhowra Act were 485 in Thána and 83 in Kolába, and in both districts, owing, no doubt, in part, to the restriction of the new Act, serious cases of distillation diminished. This is more especially remarkable in Thána, but the figures of illicit possession and distillation (481) are still very high. In Thána a very marked increase in the number of trees tapped for raw toddy occurred, and this is ascribed by the Commissioner to the fact that no toddy was distilled during the year; in the previous year also, however, no toddy was distilled, and the explanation appears to be insufficient.

6. All the districts in Gujarát, with the exception of Kaira, show a high rate of consumption. This is most marked in the Panch Maháls, where the demand is stated to have increased on account of labourers on the railway works, an explanation also given in 1891-92, and it is not clear that it is altogether adequate. In Broach the increase in the consumption of liquor was accompanied by a very marked falling off in the quantity of raw toddy sold. In Surat the consumption of liquor which had shown a tendency to decline in 1891-92 rose from 22·2 to 24·8 gallons per head, and the quantity of raw toddy sold rose from 2,199,513 to 2,330,030 gallons, and the increase under the former head is much to be regretted if due, to any extent, as reported by the Collector, to the relaxation of caste rules in favour of total abstinence. The reduction in the number of cases of illicit distillation in Surat is satisfactory. Under the head "Miscellaneous" however cases rose from 33 to 168, and the Commissioner

should be requested to explain this large variation. Government are glad to observe that the equality of prices at the frontier shops has had the effect of reducing smuggling from the Gáikwár's territory.

7. The licit consumption of liquor in Khándesh increased considerably, but this is attributed to the favourable nature of the season, and up to the present the still-head duty system cannot be said to have worked well. His Excellency the Governor in Council recognizes the difficulties with which the establishments in that district have to contend, but is of opinion that more progress might have been made since the abolition of the out-still system. The report of the Commissioner called for in paragraph 9 of Government Resolution No. 4521 of 23rd June 1893 will be awaited, and it should be submitted as early as possible. It was found necessary to allow the contractor, on account of his losses, concessions which amounted to a very large reduction in the amount of the minimum guarantee.

8. In the Southern Marátha Country the number of trees tapped showed a decrease, but the average yield was much larger, and the quantity of toddy available for consumption was greater than before.

9. The Commissioner has not given any detailed account of the working of the ábkári system in Ratnágiri, which was unfavourably commented on in the reviews of the previous two years' reports, and the information given is not sufficient to enable Government to form an opinion as to whether any marked improvement has occurred. The quantity of mhowra spirit sold has not been shown, but it is understood to have been about 4,000 gallons, and to this and to the enhancement of the duty on toddy spirit the increase in still-head duty receipts is due.

10. The ábkári administration in Sind continued to be satisfactory, and no important alteration, except that already referred to, was made.

11. The Aden report should have contained some explanation of the larger consumption of country liquor.

W. L. HARVEY,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium, and A'bkári,
The Commissioner in Sind,
The Political Resident, Aden,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Land Revenue, Customs, and Opium, Bombay,
The Accountant General,
The Private Secretary to His Excellency the Governor,
The Political Department of the Secretariat,
The Compiler, General Administration Report for 1893-94.
} With copies of the report.

The Government of India,
The Secretary of State for India.
} By letter.

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